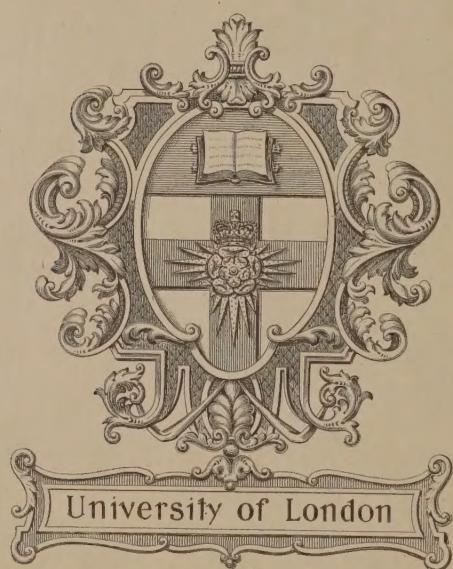




ACCOUNTS AND PAPERS:

THIRTY-TWO VOLUMES.

— (7.) —

NAVY.

DOCKYARDS AND FACTORIES.

Session

10 *December* 1868 — 11 *August* 1869.

VOL. XL.

1868-9.

ACCOUNTS AND PAPERS:

1868-9.

THIRTY-TWO VOLUMES:—CONTENTS OF THE

SEVENTH VOLUME.

N. B.—*THE* Figures at the beginning of the line, correspond with the N° at the foot of each Paper ; and the Figures at the end of the line, refer to the MS. Paging of the Volumes arranged for The House of Commons.

DOCKYARDS AND FACTORIES :

369. Balance Sheets, showing the Cost of Manufacturing and Repairing
Articles on Conversion at the several Dockyards and Factories in
the Financial Year 1866-67 - - - - - p. 1
-

NAVY (MANUFACTURES AND REPAIRS IN DOCKYARDS).

RETURN to an Order of the Honourable The House of Commons,
dated 29 July 1869 ;—*for*,

BALANCE SHEETS “showing the Cost of MANUFACTURING and
REPAIRING ARTICLES ON CONVERSION at the several DOCKYARDS
and FACTORIES in the Financial Year 1866-67.”

Admiralty, }
29 July 1869. }

JOHN HENRY BRIGGS,
Chief Clerk.

(*Mr. Childers.*)

Ordered, by The House of Commons, to be Printed,
29 *July* 1869

NAVAL ACCOUNTS.

DIVISION I.—NAVAL YARDS.

PART II.—MANUFACTURES.

CONTENTS.

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CONVERSION OF TIMBER.

Balance Sheets showing in detail the Cost of the Conversion of the several Descriptions of Timber at the Saw Pits and Saw Mills at the several Dockyards, for the Year 1866-67; also, the Net Cost of the same in Excess of, or Less than, Prices at which charged to Storekeeper, viz. :—

English Oak, Spring-felled - - -	pp. 1 to 17	Canada Elm - - - - -	pp. 112 to 119
English Oak, Winter-felled - - -	18 „ 23	Firs, of sorts - - - - -	120 „ 135
Italian Oak - - - - -	24 „ 37	Mast Timber - - - - -	136 „ 147
American Oak - - - - -	38 „ 45	Ash, Beech, and Hornbeam - - -	148 „ 153
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Other Foreign Oaks - - - - -	54 „ 59	Blocks, Wedges, and Deals planed - - -	160 and 161
Mahogany, of sorts - - - - -	60 „ 73	Deals, Yellow Pine - - - - -	160 „ 161
Teak - - - - -	74 „ 81	Deals, Deck, Dantzic - - - - -	162 „ 163
African and Sabicu - - - - -	82 „ 89	Blocks, Wood Paving - - - - -	164 „ 165
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Cedar - - - - -	100 and 101	Old Firs, &c. - - - - -	170 „ 175
English Elm - - - - -	102 to 111		

MANUFACTURES, DOCKYARDS.

Balance Sheets showing the Cost of Manufacturing and Repairing Articles on Conversion at the several Dockyards in the Year 1866-67, viz. :—

Roperies - - - - -	pp. 178 to 193	Coopers' Shops - - - - -	pp. 360 to 363
Rigging Houses - - - - -	194 „ 205	Millwrights' Shops - - - - -	364 „ 367
Sail Lofts - - - - -	206 „ 219	Locksmiths, Braziers, and Tinmen's Shops - - -	368 „ 375
Colour Lofts - - - - -	220 „ 231	Metal Mill - - - - -	376 and 377
Smitheries - - - - -	232 „ 247	Paint Mill - - - - -	378 „ 379
Steam Hammer Shops - - - - -	248 „ 257	Cement Mill - - - - -	378 „ 379
Capstan and Pump Houses - - - - -	258 „ 267	Block Mill - - - - -	380 to 383
Mast Houses - - - - -	268 „ 281	Hosemakers' Shops - - - - -	384 „ 391
Boat Houses - - - - -	282 „ 303	Plumbers' Shops - - - - -	392 „ 399
Blockmakers' Shops - - - - -	304 „ 307	Painters' Shops - - - - -	400 „ 411
Treenail and Coakmakers' Houses - - -	308 „ 315	Coppersmiths' Shops - - - - -	412 „ 417
Oarmakers' Shops - - - - -	316 „ 319	Foundries - - - - -	418 „ 423
Oakum and Pitch-heating Houses - - -	320 „ 327	Lead Mill - - - - -	424 and 425
Joiners' Shops - - - - -	328 „ 343	Shipwrights' Pound - - - - -	424 „ 425
Turners' Shops - - - - -	344 „ 349	Rivet Machine Shops - - - - -	426 „ 427
Wheelwrights' Shops - - - - -	350 „ 359	Galvanizing Shops - - - - -	428 to 431

MANUFACTURES, STEAM FACTORIES.

Balance Sheets showing the Cost of Manufacturing and Repairing Articles on Conversion at the several Steam Factories in the Year 1866-67, viz. :—

Boiler Smitheries - - - - -	pp. 434 to 443	Boiler Shops - - - - -	pp. 432 to 501
Engine Smitheries - - - - -	444 „ 453	Steam Hammer Shops - - - - -	502 „ 509
Iron Foundries - - - - -	454 „ 461	Paint Shop - - - - -	510 and 511
Brass Foundries - - - - -	462 „ 471	Millwrights' Shops - - - - -	512 to 515
Coppersmiths' Shops - - - - -	472 „ 481	Rivet Machine Shops - - - - -	516 and 517
Pattern and Fitting Shops - - - - -	482 „ 491		

REPORT of the Accountant General of the Navy and Comptroller of Navy
Pay, on MANUFACTURING ACCOUNTS 1866-67.

(No. 128.)

Admiralty, S.W., 29 January 1870.

I BEG to forward herewith the Accounts showing the Cost of Conversions of Timber in Her Majesty's Dockyards, and of Articles Manufactured in the respective Dockyard and Steam Factory Workshops, together with the Cost thereof in Excess of, or Less than the Rate Book prices, for the year 1866-67, in order that the same may be laid before Parliament, in accordance with the course pursued in respect to similar Accounts for previous years.

These Manufacturing Accounts have this year, for the first time, been compiled, so that the Total *Dr.* and *Cr.* Amounts of each Manufacturing Account agree (or the cause of disagreement is explained), with similar Totals as given in the Expense Accounts (*see* Conversion Accounts, No. 9, for each Dockyard, in Expense Accounts, Parliamentary Return, No. 370, Navy, of Session 1868-69, and pages viii and ix of these Accounts), it being considered that these Manufacturing Accounts are details of "Conversions, No. 9," in the Expense Accounts. The Expense Accounts, No. 370, being now prepared in accordance with the Navy Estimates—Appropriation, and Savings and Deficiencies Accounts—and these Manufacturing Accounts being in unison with the Expense Accounts, instead of having, as heretofore, three apparently distinct sets of Accounts, essentially there is but *one* Naval Account, and this volume forms part of such Account.

These Accounts have been prepared at the several Yards with the same fulness of detail as similar Accounts in preceding years, for the purpose of comparing the Cost of the same descriptions of Conversions of Timber, and of Articles Manufactured at the different Yards, and for the annual revision of the Rate Book prices of such Articles; but they have been condensed and classified, in office, in the accompanying Balance Sheets and Abstracts, for presentation to Parliament, in conformity, as far as possible, with the recommendations contained in the Report of the Select Committee, of 1868, on Admiralty Moneys and Accounts.

The whole of the Accounts, as returned from the several Yards, have been subjected to a careful examination, for the purpose of ascertaining the causes of the differences of Cost of similar productions at different Yards.

The differences shown in these Balance Sheets between the Cost and Rate Book values of the several productions in the Manufacturing Workshops, have *not* been confined, as in the preceding year, to Articles Manufactured, and to the Fitting of Boats, but they have been shown also in the case of Repairs; that is to say, Repairable Articles when issued for repairs, are issued at a reduced price, and the Cost of repair added to this reduced price, is the total Cost, as given in the Cost column in these Returns. But these repaired articles when charged back to the Storekeeper, and re-issued for use, are charged and re-issued at the usual Rate Book prices for similar New Articles, and such usual Rate Book prices are those inserted in the Rate Book column in these Accounts. This has, however, considerably affected the aggregate difference between the Cost and Rate Book prices, in consequence of the unavoidably varying nature and expense of the repairs.

Foot notes, explanatory of the circumstances occasioning discrepancies of Cost, compared with the Rate Book, have been given in these Balance Sheets.

The principal points in which these Accounts differ from those previously prepared, are the following, viz. :—

1. Abstract Sheets have been prepared, showing the Debit and Credit transactions of the Conversion Shops at each Yard, in conformity with the form and arrangement in which the Conversion Accounts are shown in the Expense Accounts, with a view of comparing these separate Accounts, and explaining the causes of any difference. See pp. xii to xix.

2. The Credit Side of the Balance Sheets exhibits the separate Cost of Materials, Labour, and General Expenditure, in the form proposed by the Committee on Dockyard Manufactures of 1865, instead of the quantities and values only, as shown in the Accounts for 1864-65 and 1865-66.

3. The several manufacturing operations have been shown in greater detail than in the Accounts for 1864-65 and 1865-66, whereby the cost of similar productions at different yards can be more readily compared.

It has not been found practicable, in this Account, to include in the cost of manufactured produce any sum for Interest on Plant, &c., or to distribute any amount of indirect charges, for the reasons stated in the Report of the Accountant General on the Expense Accounts, No. 370, for 1866-67.

It may be advisable to recapitulate, that the Rate Book price represents the average prices paid for Articles supplied under Contract, or by Purchase, and of the Cost Rate of any manufactured article, derived from the market price of the raw material purchased under Contract or otherwise, during the preceding year, plus the labour and other charges properly due to the manufacture, and hence, there must necessarily be differences in the Cost of Manufactured Articles year by year.

The very small difference of only 1·62 per cent. between the aggregate Cost and the Rate Book price or value at which articles have been charged to Stock of the Conversions of Timber and of Articles Manufactured in this year, the total value of which is 1,475,450 *l*, cannot but be regarded (considering that this difference is upon the entire cost of New and *Repaired* Work) as a satisfactory result of the careful annual revision of the Rate Book prices; of bringing the original records of Cost under the immediate notice of the professional Officers at the Dockyards; and of the attention given to the examination of these Accounts, for the purpose of ascertaining the causes of difference of Cost.

J. BEEBY,
Accountant General of the Navy and
Comptroller of Navy Pay.

The Secretary of the Admiralty.

IN order to exhibit the connection between the following detailed Dockyard and Factory Manufacturing Accounts, and Conversions of Timber, and the Cost of Conversions as shown in the Expense Accounts, Parliamentary Return, No. 370, the under-mentioned Figures have been abstracted from the latter Accounts, and inserted on the debit side of the several Balance Sheets, of the operations given in this Volume, for the Year 1866-67.

AS ABSTRACTED FROM DIVISION I. NAVAL YARDS, PART I., SHIPS, of the EXPENSE ACCOUNTS, Parliamentary Return, No. 370.

Page of Expense Accounts, No. 370.	DOCKYARDS.	From Expense Accounts, No. 370.
		£.
102	DEPTFORD - - - - -	66,683
158	WOOLWICH - - - - -	184,264
202	CHATHAM - - - - -	430,355
275	SHEERNESS - - - - -	133,856
388	PORTSMOUTH - - - - -	300,824
492	DEVONPORT - - - - -	350,772
528	PEMBROKE - - - - -	37,563
TOTAL, as per Expense Accounts (Navy, Shipbuilding, and Dockyard Transactions), No. 370, posted to pages viii and xix - - - - -		1,504,317
Difference between Total of Expense Accounts and Total Amount, as per following Manufacturing Accounts, as explained hereafter, see pages xii to xviii - - - - -		78
TOTAL, as per Manufacturing Accounts (Navy Manufactures and Repairs), No. 369, see pages viii and xix - - - - -		£. 1,504,239

Transferred to General Balance Sheet, see pages viii and xix.

J. BEEBY.
Accountant General of the Navy and
Comptroller of Navy Pay.

GENERAL ABSTRACT

OF THE

COST OF CONVERSION OF TIMBER IN HER MAJESTY'S DOCKYARDS,

AND OF MANUFACTURES IN

HER MAJESTY'S DOCKYARDS AND STEAM FACTORIES AT HOME,

TOGETHER WITH THE

EXCESS OF COST OVER VALUE, OR OF VALUE OVER COST,

AT WHICH THE

MANUFACTURES WERE RETURNED TO STOCK;

ALSO A COMPARISON OF THE

AGGREGATE TOTALS IN MANUFACTURING ACCOUNTS,

PARLIAMENTARY RETURN, No. 369, SESSION 1868-69,

AND EXPENSE ACCOUNTS,

PARLIAMENTARY RETURN, No. 370, SESSION 1868-69.

For the Year 1866-67.

GENERAL ABSTRACT of the COST of CONVERSION of TIMBER in HER MAJESTY'S DOCKYARDS, and
Excess of Cost over Value, or of Value over Cost, at which the Manufactures were returned to Stock
Session 1868-69, and Expense Accounts, Parliamentary Return, No. 370, Session 1868-69, for the Year

DOCKYARDS.			DEBTOR.									
			Page of Manufacturing Accounts.	VALUE OF			TOTAL.	Excess of Value at which Produce is returned over the Actual Cost.	TOTAL Manufacturing Accounts.	Difference : — Manufacturing Accounts More or Less than Expense Accounts.	Total Expense Accounts, No. 370.	
				Materials.	Labour.	General Expenditure.						
DEPTFORD	{ Conversions of Timber - Manufacturing Operations -	2 to 170 194 to 400	£. 44,066 13,249	£. 1,414 4,000	£. 1,145 1,714	£. 46,625 18,963	£.	£.	£.	£.	Pa	
TOTAL DEPTFORD - - -			- £.	57,315	5,414	2,859	65,588	1,646	67,234	551	66,683	1
WOOLWICH	{ Conversions of Timber - Manufacturing Operations - Factory " -	4 to 154 194 to 400 434 to 516	£. 34,889 48,998 56,253	£. 1,325 15,755 16,077	£. 1,518 4,495 4,761	£. 37,732 69,248 77,091	£.	£.	£.	£.	1	
TOTAL WOOLWICH - - -			- £.	140,140	33,157	10,774	184,071	2,700	186,771	2,507	184,264	1
CHATHAM	{ Conversions of Timber - Manufacturing Operations -	6 to 162 178 to 428	£. 38,443 325,229	£. 2,387 30,094	£. 1,957 20,309	£. 42,767 375,632	£.	£.	£.	£.	2	
TOTAL CHATHAM - - -			- £.	363,672	32,461	22,266	418,399	11,952	430,351	4	430,355	2
SHEERNESS	{ Conversions of Timber - Manufacturing Operations - Factory " -	8 to 170 182 to 412 436 to 512	£. 23,472 47,972 25,282	£. 1,066 11,334 9,191	£. 1,128 2,736 3,283	£. 25,666 62,042 37,756	£.	£.	£.	£.	2	
TOTAL SHEERNESS - - -			- £.	96,726	21,591	7,147	125,464	8,943	133,807	49	133,856	2
PORTSMOUTH	{ Conversions of Timber - Manufacturing Operations - Factory " -	10 to 172 182 to 424 438 to 514	£. 67,316 139,817 27,166	£. 5,004 24,990 8,853	£. 2,699 8,876 3,166	£. 75,019 173,683 39,185	£.	£.	£.	£.	3	
TOTAL PORTSMOUTH - - -			- £.	234,299	36,847	14,741	287,887	9,927	297,814	3,010	300,824	3
DEVONPORT	{ Conversions of Timber - Manufacturing Operations - Factory " -	12 to 172 186 to 430 440 to 516	£. 74,216 151,110 53,630	£. 2,280 30,969 10,838	£. 1,451 7,159 4,208	£. 77,947 189,238 68,676	£.	£.	£.	£.	4	
TOTAL DEVONPORT - - -			- £.	278,956	44,087	12,818	335,861	14,428	350,289	483	350,772	4
PEMBROKE	{ Conversions of Timber - Manufacturing Operations -	14 to 158 204 to 422	£. 18,570 11,044	£. 1,031 4,115	£. 602 1,664	£. 20,203 16,823	£.	£.	£.	£.	5	
TOTAL PEMBROKE - - -			- £.	29,614	5,146	2,266	37,026	947	37,973	410	37,563	5
TOTAL - - -			- £.	1,200,722	180,703	72,871	1,454,296	49,943	†1,504,239	78	1,504,317	
NET Excess of Value at which Produce is returned to Stock over Actual Cost, or about 1·62 per cent.								£.	21,154	-	-	-
TOTAL Expense Accounts (Navy Shipbuilding and Dockyard Transactions), No. 370, brought down, pages 102, 158, 202, 276, 388, 492 and 528, see also pages v and xix - - - - -											1,504,317	
TOTAL Manufacturing Accounts (Navy Manufactures and Repairs in Dockyards), No. 369, brought down, see also pages v and xix - - - - -											†1,504,239	
NET difference between Manufacturing and Expense Accounts. See Notes at foot of detailed Abstracts, pages xii to xviii, for explanation - - - - -											£. 78	

of MANUFACTURES in HER MAJESTY'S DOCKYARDS and STEAM FACTORIES at HOME, together with the
 also a Comparison of the Aggregate Totals in Manufacturing Accounts, Parliamentary Return, No. 369,
 866-67.

C R E D I T O R.

Actual Cost of Articles Made and Repaired for Stock.	Value of Returns and Work in hand.	TOTAL.	Rate Book Price, or Value at which the Articles have been Credited to the Shop, &c., and Charged to Stock for subsequent Issue.	Excess of Actual Cost over Value at which Produce is Returned.	TOTAL Manufacturing Accounts.	Difference:— Manufacturing Accounts More or Less than Expense Accounts.	Total Expense Accounts, No. 370.	Page.
£.	£.	£.	£.	£.	£.	£.	£.	
44,697	1,928	46,625	47,709					
17,615	1,348	18,963	19,317					
62,312	3,276	65,588	67,026	208	67,234	551	66,683	102
36,308	1,424	37,732	36,153					
64,468	4,780	69,248	65,328					
51,150	25,941	77,091	77,091					
151,926	32,145	184,071	178,572	8,199	186,771	2,507	184,264	158
41,246	1,521	42,767	42,912					
321,543	54,089	375,632	384,090					
362,789	55,610	418,399	427,002	5,349	430,351	4	430,355	202
25,000	666	25,666	28,022					
53,277	8,765	62,042	65,048					
31,314	6,442	37,756	37,673					
109,591	15,873	125,464	130,743	3,064	193,807	49	133,856	276
73,191	1,828	75,019	81,014					
152,758	20,925	173,683	168,599					
32,997	6,188	39,185	41,024					
258,946	28,941	287,887	290,637	7,177	297,814	3,010	300,824	388
75,070	2,877	77,947	74,738					
171,029	18,209	189,238	193,328					
60,956	7,720	68,676	77,216					
307,055	28,806	335,861	345,282	5,007	350,289	483	350,772	492
18,749	1,454	20,203	19,482					
13,057	3,766	16,823	16,706					
31,806	5,220	37,026	36,188	1,785	37,973	410	37,563	528
1,284,425	169,871	1,454,296	1,475,450	* 28,789	1,504,239	78	1,504,317	
			1,454,296					
- - - - -	- - - - -	£.	21,154					

J. BEEBY,
 Accountant General of the Navy and Comptroller of Navy Pay.

ABSTRACTS

SHOWING THE

VALUE OF MATERIALS AND COST OF LABOUR EXPENDED

IN THE

CONVERSION OF TIMBER AT THE SAW PITS AND SAW MILLS,

AND IN THE

MANUFACTURING AND REPAIRING ARTICLES ON CONVERSION,

AT THE SEVERAL WORKSHOPS

IN EACH OF

HER MAJESTY'S DOCKYARDS AND STEAM FACTORIES AT HOME,

COMPARED WITH THE

DETAILED ACCOUNT OF CONVERSIONS IN THE
EXPENSE ACCOUNTS,

PARLIAMENTARY RETURN, No. 370, SESSION 1868-69.

For the Year 1866-67.

DEPTFORD.

ABSTRACT showing the VALUE of MATERIALS and COST of LABOUR Expended in the CONVERSION of TIMBER at the SAW PITS and SAW MILL, and in the Manufacturing and Repairing Articles on CONVERSION in the several WORKSHOPS of the DOCKYARD, compared with the Detailed Account of Conversions, Expense Accounts, Parliamentary Return, No. 370, for the Year 1866-67.

WORKSHOPS.	Page of Manu- facturing Accounts.	DEBTOR.					CREDITOR.					TOTAL.	Es- Ac- No.
		Wages.	Materials Issued.	Total Wages and Materials.	Excess of Value at which Produce is Returned over the Actual Cost.	TOTAL.	Value of Manu- factured Produce.	Value of other Returns.	Total Value of Manu- factured Produce and other Returns.	Excess of Actual Cost over Value at which Produce is Returned.			
		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Saw Pits - - - -	2 to 149	813	14,658	15,471	- -	15,471	14,912	507	15,419	52	15,471		
„ Mill - - - -	2 to 171	1,099	30,055	31,154	1,136	32,290	30,869	1,421	32,290	- -	32,290		
Rigging House - - -	194	5	467	472	- -	472	469	3	472	- -	472		
Sail Loft - - - -	206	889	4,908	5,797	305	6,102	5,622	480	6,102	- -	6,102		
Smithery - - - -	232	2,638	4,200	6,838	- -	6,838	6,049	656	6,705	133	6,838		
Steam Hammer Shop - -	248	576	1,813	2,389	43	2,432	2,407	25	2,432	- -	2,432		
Mast House - - - -	268	24	26	50	- -	50	48	2	50	- -	50		
Treenail House - - -	308	43	245	288	40	328	328	-	328	- -	328		
Oakum and Pitch-heating House	320	2	319	321	35	356	259	97	356	- -	356		
Joiners' Shop - - - -	328	154	317	471	71	542	521	21	542	- -	542		
Wheelwrights' Shop - -	350	14	70	84	15	99	91	8	99	- -	99		
Hosemakers' „ - - -	384	96	1,760	1,856	- -	1,856	1,812	31	1,843	13	1,856		
Plumbers' „ - - -	392	4	181	185	- -	185	155	20	175	10	185		
Painters' „ - - -	400	7	205	212	1	213	213	-	213	- -	213		
TOTAL, MANUFACTURING } ACCOUNTS - - - }	£.	6,364	59,224	65,588	1,646	67,234	63,755	3,271	67,026	208	67,234		
Difference,—													
Manufacturing Accounts, more than } Expense Accounts, No. 370 - }	-	-	-	840	*551	-	1,002	908	- -	*551			
Manufacturing Accounts, less than } Expense Accounts, No. 370 - }	-	289	289	- -	-	94	-	-	357				
TOTAL, EXPENSE ACCOUNTS, } No. 370 - - - - }	£.	6,364	59,513	65,877	806	66,683	63,849	2,269	66,118	565	66,683		

* The net difference of 551 l. in excess of Expense Accounts appears chiefly in the Timber Conversion Accounts for Saw Pits and Saw Mill, and from the loss of fractions in the numerous daily valuations for posting in the Expense Accounts; the calculations for the Balance Sheets being transaction only, and based upon the aggregate debit and credit quantities and values. There is also a difference in the amounts or for Offal. In the Expense Accounts the net amounts actually realized are credited, but in the Balance Sheets the entire quantity, being the difference between the issue and produce, is credited at the rates realized at preceding sales. Slight differences also appear in some of the Manufacturing Accounts, caused in some cases by crediting differently in the two accounts, and by omitting portions of Labour and General Expenditure in the Expense Accounts, Parliamentary Paper, No. 370, Session 1868-69.

J. BEEBY,
Accountant General of the Navy and Comptroller of Navy Pay.

WOOLWICH.

ABSTRACT showing the VALUE of MATERIALS and COST of LABOUR Expended in the CONVERSION of TIMBER at the SAW PITS and SAW MILL, and in the Manufacturing and Repairing Articles on CONVERSION in the several WORKSHOPS of the DOCKYARD and STEAM FACTORY, compared with the Detailed Account of Conversions in Expense Accounts, Parliamentary Return, No. 370, for the Year 1866-67.

WORKSHOPS.	Page of Manu- facturing Accounts.	DEBTOR.					CREDITOR.					Page of Expense Accounts, No. 370.
		Wages.	Materials Issued.	Total Wages and Materials.	Excess of Value at which Produce is Returned over the Actual Cost.	TOTAL.	Value of Manu- factured Produce.	Value of other Returns.	Total Value of Manu- factured Produce and other Returns.	Excess of Actual Cost over Value at which Produce is Returned.	TOTAL.	
		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Saw Pits - - - -	4 to 155	880	13,825	14,705	- -	14,705	13,290	621	13,911	794	14,705	158
Saw Mill - - - -	4 to 155	1,075	21,952	23,027	- -	23,027	21,439	803	22,242	785	23,027	"
Boasting House - - -	194	1,287	8,172	9,459	- -	9,459	8,497	898	9,395	64	9,459	"
Oil Loft - - - -	208	784	4,425	5,209	318	5,527	4,916	611	5,527	- -	5,527	"
Flour Loft - - - -	220	319	903	1,222	- -	1,222	843	169	1,012	210	1,222	"
Smithery - - - -	234	8,024	13,451	21,475	- -	21,475	20,258	880	21,147	328	21,475	"
Steam Hammer Shop - -	248	972	3,480	4,452	- -	4,452	3,449	557	4,006	446	4,452	"
Boat House - - - -	258	172	304	476	- -	476	344	26	370	106	476	"
Boat " - - - -	270	3,169	11,189	14,358	- -	14,358	10,785	1,067	11,852	2,506	14,358	"
Boat " - - - -	282 & 284	983	4,435	5,418	- -	5,418	4,598	219	4,817	601	5,418	"
Boatmakers' Shop - - -	304	16	58	74	- -	74	70	1	71	3	74	"
Boat House - - - -	308	69	201	270	17	287	287	-	287	- -	287	"
Boat and Pitch-heating House	320	52	350	402	29	431	431	-	431	- -	431	"
Boatmakers' Shop - - -	330	1,026	1,583	2,609	- -	2,609	2,484	125	2,609	- -	2,609	"
Boatmakers' " - - - -	344	12	9	21	- -	21	20	1	21	- -	21	"
Boatwrights' Shop - - -	350	41	112	153	- -	153	149	-	149	4	153	"
Boatmakers' " - - - -	360	8	58	66	10	76	75	1	76	- -	76	"
Boatmakers, Braziers, and Tin- men's Shops - - - -	368	313	618	931	- -	931	738	153	891	40	931	"
Boatmakers' Shop - - -	384	95	1,017	1,112	20	1,132	1,072	60	1,132	- -	1,132	"
Boatmakers' " - - - -	392	18	118	136	13	149	146	3	149	- -	149	"
Boatmakers' " - - - -	400	87	1,318	1,405	- -	1,405	1,386	-	1,386	19	1,405	"
Boat Smithery and Rivet Machine Shop - - - -	434 & 516	1,566	2,344	3,910	- -	3,910	3,065	259	3,324	586	3,910	"
Boat Smithery and Steam Hammer Shop - - - -	444 & 502	2,863	4,140	7,003	95	7,101	6,607	494	7,101	- -	7,101	"
Boat Foundry - - - -	454	1,402	2,537	3,939	- -	3,939	3,239	434	3,673	266	3,939	"
Boat " - - - -	462	923	5,965	6,888	517	7,405	7,353	52	7,405	- -	7,405	"
Boat Smiths' Shop - - -	472	612	2,960	3,572	746	4,318	3,922	396	4,318	- -	4,318	"
Boat Pattern and Fitting Shops	482	5,101	26,539	31,640	935	32,575	13,604	18,971	32,575	- -	32,575	"
Boat Shop - - - -	492	5,264	14,872	20,136	- -	20,136	13,360	5,335	18,695	1,441	20,136	"
TOTAL, MANUFACTURING ACCOUNTS - - - -		£. 37,136	146,935	184,071	2,700	186,771	146,427	32,145	178,572	8,199	186,771	
Difference, —												
Manufacturing Accounts, more than Expense Accounts, No. 370 - -		-	† 2,508	2,508	- -	* 2,507	-	† 27,053	3,143	- -	* 2,507	
Manufacturing Accounts, less than Expense Accounts, No. 370 - -		-	-	-	1	-	† 23,915	-	-	636	-	
TOTAL, EXPENSE ACCOUNTS, No. 370 - - - -		£. 37,136	144,427	181,563	2,701	184,264	170,342	5,087	175,429	8,835	184,264	"

* This net of 2,507 £. less in Expense Accounts than in this Return is occasioned by the difference between the amounts debited and credited to the Timber Conversions in the two Accounts, and the officers report that "This difference† (2,508 £.) has arisen in consequence of the Rough Spars having been drawn from store, and charged to the Manufacturing Account, 88, C. 10, it not then having been considered necessary to render a Conversion Account likewise."

† These differences are caused by crediting differently under these heads in the two Accounts; the total results being correct, as in the case of the Oil Loft—Manufacturing Accounts:—Manufactured Produce, 4,916 £.; other Returns, 611 £.; Total, 5,527 £. Expense Accounts, No. 370:—Manufactured Produce, 5,295 £.; other Returns, 232 £.; Total, 5,527 £. Boat House—Manufacturing Accounts:—Manufactured Produce, 4,598 £.; other Returns, 219 £.; Excess of Cost, 601 £.; Total, 5,418 £. Expense Accounts, No. 370:—Manufactured Produce, 4,811 £.; other Returns, 6 £.; Excess of Cost, 601 £.; Total, 5,418 £. Pattern and Fitting Shops—Manufacturing Accounts:—Manufactured Produce, 13,604 £.; other Returns, 18,971 £.; Total, 32,575 £. Expense Accounts, No. 370:—Manufactured Produce, 31,440 £.; other Returns, 1,135 £.; Total, 32,575 £. These discrepancies of detail in the Expense Accounts, No. 370, could not, however, be corrected this year in consequence of the advanced state of printing those accounts.

J. BEEBY,
Accountant General of the Navy and Comptroller of Navy Pay.

CHATHAM.

ABSTRACT showing the VALUE of MATERIALS and COST of LABOUR Expended in the CONVERSION of TIMBER at the SAW PITS and SAW MILL, and in the Manufacturing and Repairing Articles on CONVERSION in the several WORKSHOPS of the DOCKYARD, compared with the Detailed Account of Conversions in Expense Accounts, Parliamentary Return, No. 370, for the Year 1866-67.

WORKSHOPS.	Page of Manu- facturing Accounts.	DEBTOR.					CREDITOR.					Page of Expense Accounts, No. 370.
		Wages.	Materials Issued.	Total Wages and Materials.	Excess of Value at which Produce is Returned over the Actual Cost.	TOTAL.	Value of Manu- factured Produce.	Value of other Returns.	Total Value of Manu- factured Produce and other Returns.	Excess of Actual Cost over Value at which Produce is Returned.	TOTAL.	
		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Saw Pits - - - -	6 to 163	1,469	11,228	12,697	-	12,697	11,979	425	12,404	293	12,697	202
„ Mill - - - -	6 to 163	2,160	27,910	30,070	488	30,508	29,412	1,096	30,508	-	30,508	„
Ropery - - - -	178	6,766	66,804	73,370	5,185	78,555	76,255	2,300	78,555	-	78,555	„
Rigging House - - - -	196	1,314	4,699	6,013	19	6,032	4,868	1,164	6,032	-	6,032	„
Sail Loft - - - -	210	684	3,412	4,096	-	4,096	3,523	446	3,969	127	4,096	„
Colour Loft - - - -	222	133	572	705	-	705	517	95	612	93	705	„
Smithery - - - -	236	9,953	13,517	23,470	583	24,053	21,053	3,000	24,053	-	24,053	„
Steam Hammer Shop - - - -	250	2,499	10,982	13,481	-	13,481	9,727	2,983	12,710	771	13,481	„
Capstan House - - - -	260	11	1,065	1,076	30	1,106	541	565	1,106	-	1,106	„
Mast House - - - -	272	1,325	6,527	7,852	-	7,852	5,064	2,364	7,428	424	7,852	„
Boat „ - - - -	286 & 288	723	1,712	2,435	-	2,435	2,078	235	2,313	122	2,435	„
Blockmakers' Shop - - - -	304	14	73	87	11	98	77	21	98	-	98	„
Treenail House - - - -	310	207	230	437	-	437	405	17	422	15	437	„
Qarmakers' Shop - - - -	316	524	4,325	4,849	178	5,027	4,181	846	5,027	-	5,027	„
Oakum and Pitch-heating House	320	48	620	668	44	712	712	-	712	-	712	„
Joiners' Shop - - - -	332	1,559	2,475	4,034	-	4,034	2,864	1,068	3,932	102	4,034	„
Turners' „ - - - -	344	2	5	7	-	7	5	2	7	-	7	„
Wheelwrights' Shop - - - -	352	88	203	291	-	291	261	30	291	-	291	„
Millwrights' Shop - - - -	364	497	2,639	3,136	327	3,463	2,014	1,449	3,463	-	3,463	„
Metal Mill - - - -	376	4,950	179,547	184,497	4,033	188,530	157,314	31,216	188,530	-	188,530	„
Paint „ - - - -	378	538	17,701	18,239	-	18,239	17,091	555	17,646	593	18,239	„
Cement „ - - - -	378	770	1,575	2,345	-	2,345	1,168	460	1,628	717	2,345	„
Hosemakers' Shop - - - -	386	42	706	748	-	748	686	29	715	33	748	„
Plumbers' „ - - - -	394	809	1,521	2,330	-	2,330	1,907	395	2,302	28	2,330	„
Painters' „ - - - -	402	24	1,732	1,756	15	1,771	142	1,629	1,771	-	1,771	„
Foundry - - - -	418	1,359	2,022	3,381	301	3,682	3,344	338	3,682	-	3,682	„
Lead Mill - - - -	424	368	12,321	12,689	699	13,388	11,673	1,715	13,388	-	13,388	„
Rivet Machine Shop - - - -	426	247	1,506	1,753	89	1,842	1,467	375	1,842	-	1,842	„
Galvanizing Shop - - - -	428	81	1,806	1,887	-	1,887	1,064	792	1,856	31	1,887	„
TOTAL MANUFACTURING ACCOUNTS - - - -	£.	39,164	379,235	418,399	11,952	430,351	371,392	55,610	427,002	3,340	430,351	
Difference,— Manufacturing Accounts, more than } Expense Accounts, No. 370 - }		1	-	-	-	-	-	*28,553	-	-	-	
Manufacturing Accounts, less than } Expense Accounts, No. 370 - }		-	3	2	2	4	*28,554	-	1	3	4	
TOTAL EXPENSE ACCOUNTS, } No. 370 - - - - }	£.	39,163	379,238	418,401	11,954	430,355	399,946	27,057	427,003	3,352	430,355	„

* The cause of the “Manufactured Produce” being 28,554*l.* less, and “Other Returns” being 28,553*l.* more, in this than in the Expense Accounts, No. 370 (22,390*l.* of which is in the Metal Mill Account), was owing to certain returns to store from the several workshops, consisting chiefly of work partly manufactured, having been charged in the Expense Accounts as “Manufactured Produce,” and in the Manufacturing Accounts as “Other Returns.” In the aggregate results of the two accounts there is a mere nominal difference of only 4*l.*

J. BEEBY,
Accountant General of the Navy and Comptroller of Navy Pay.

S H E E R N E S S.

ABSTRACT showing the VALUE of MATERIALS and COST of LABOUR Expended in the CONVERSION of TIMBER at the SAW PITS and SAW MILL, and in the Manufacturing and Repairing Articles on CONVERSION in the several WORKSHOPS of the DOCKYARD and STEAM FACTORY, compared with the Detailed Account of Conversions in Expense Accounts, Parliamentary Return, No. 370, for the Year 1866-67.

WORKSHOPS.	Page of Manu- facturing Accounts.	D E B T O R.					C R E D I T O R.					Page of Expense Accounts, No. 370.
		Wages.	Materials Issued.	Total Wages and Materials.	Excess of Value at which Produce is Returned over the Actual Cost.	TOTAL.	Value of Manu- factured Produce.	Value of other Returns.	Total Value of Manu- factured Produce and other Returns.	Excess of Actual Cost over Value at which Produce is Returned.	TOTAL.	
		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Saw Pits - - - -	8 to 171	779	9,156	9,935	983	10,918	10,758	160	10,918	- -	10,918	276
„ Mill - - - -	8 to 171	945	14,786	15,731	1,373	17,104	16,538	566	17,104	- -	17,104	„
Ropery - - - -	182	75	922	997	- -	997	390	534	924	73	997	„
Rigging House - - -	193	594	4,746	5,340	15	5,355	4,603	752	5,355	- -	5,355	„
Sail Loft - - - -	212	826	5,774	6,600	- -	6,600	5,840	437	6,277	323	6,600	„
Colour Loft - - - -	224	94	721	815	- -	815	428	368	796	19	815	„
Smithery - - - -	238	5,688	16,303	21,991	3,974	25,965	25,160	805	25,965	- -	25,965	„
Steam Hammer Shop -	252	687	2,324	3,011	- -	3,011	2,900	21	2,921	90	3,011	„
Capstan House - - -	260	27	80	107	3	110	100	10	110	- -	110	„
Mast House - - - -	274	1,441	7,307	8,748	- -	8,748	5,784	2,118	7,902	846	8,748	„
Boat „ - - - -	290 & 292	804	4,005	4,809	- -	4,809	4,110	554	4,664	145	4,809	„
Blockmakers' Shop - -	304	59	274	333	32	365	359	6	365	- -	365	„
Oakum and Pitch-heating House	322	39	970	1,009	73	1,082	764	318	1,082	- -	1,082	„
Joiners' Shop - - - -	334	658	2,496	3,154	96	3,250	2,016	1,234	3,250	- -	3,250	„
Turners' „ - - - -	346	31	149	180	9	189	185	4	189	- -	189	„
Wheelwrights' Shop - -	352	49	166	215	- -	215	183	16	199	16	215	„
Coopers' Shop - - - -	360	2	2	4	- -	4	4	-	4	- -	4	„
Locksmiths, Braziers, and Tin- men's Shops - - - -	370	87	216	303	8	311	287	24	311	- -	311	„
Rosemakers' Shop - - -	386	69	1,048	1,117	235	1,352	1,275	77	1,352	- -	1,352	„
Plumbers' „ - - - -	396	66	249	315	28	343	342	1	343	- -	343	„
Painters' „ - - - -	404	55	2,641	2,696	38	2,734	1,278	1,456	2,734	- -	2,734	„
Coppersmiths' „ - - -	412	82	216	298	7	305	275	30	305	- -	305	„
Boiler Smithery - - -	436	853	1,459	2,312	- -	2,312	2,054	153	2,207	105	2,312	„
Engine „ - - - -	446	1,602	1,984	3,586	- -	3,586	2,084	370	2,454	1,132	3,586	„
Iron Foundry - - - -	456	950	2,159	3,109	- -	3,109	2,804	128	2,932	177	3,109	„
Brass „ - - - -	464	730	3,857	4,587	333	4,920	4,654	266	4,920	- -	4,920	„
Coppersmiths' Shop - -	474	783	3,954	4,737	892	5,629	4,909	1,320	5,629	- -	5,629	„
Pattern and Fitting Shops	484	2,656	3,643	6,299	- -	6,299	4,720	1,544	6,264	35	6,299	„
Boiler Shop - - - -	494	2,177	7,914	10,091	31	10,122	7,747	2,375	10,122	- -	10,122	„
Steam Hammer Shop - -	504	432	1,568	2,000	- -	2,000	1,627	270	1,897	103	2,000	„
Millwrights' Shop - - -	512	156	879	1,035	213	1,248	1,232	16	1,248	- -	1,248	„
TOTAL MANUFACTURING ACCOUNTS - - - -	£.	23,496	101,968	125,464	8,343	133,807	114,870	15,873	130,743	3,064	133,807	
Difference, —												
Manufacturing Accounts, more than Expense Accounts, No. 370 - -	£.	2	-	-	-	-	-	-	-	3	-	
Manufacturing Accounts, less than Expense Accounts, No. 370 - -	£.	-	11	9	40	*49	15	37	52	-	*49	
TOTAL EXPENSE ACCOUNTS, No. 370 - - - -	£.	23,494	101,979	125,473	8,383	133,856	114,885	15,910	130,795	3,061	133,856	„

* This difference of 49 l. more in the Expense Accounts, No. 370, than in the Manufacturing Accounts is chiefly caused in the Timber Conversion Account, and is owing to the fractional differences, and other circumstances referred to, in the remarks under Deptford Abstract, page xii.

J. B E E B Y,
Accountant General of the Navy and Comptroller of Navy Pay.

PORTSMOUTH.

ABSTRACT showing the VALUE of MATERIALS and COST of LABOUR Expended in the CONVERSION of TIMBER at the SAW PITS and SAW MILLS, and in the Manufacturing and Repairing Articles on CONVERSION in the several WORKSHOPS of the DOCKYARD and STEAM FACTORY, compared with the Detailed Account of Conversions in Expense Accounts, Parliamentary Return, No. 370, for the Year 1866-67.

WORKSHOPS.	Page of Manu- facturing Accounts.	DEBTOR.					CREDITOR.					Exp Acce No.
		Wages.	Materials Issued.	Total Wages and Materials.	Excess of Value at which Produce is Returned over the Actual Cost.	TOTAL.	Value of Manu- factured Produce.	Value of other Returns.	Total Value of Manu- factured Produce and other Returns.	Excess of Actual Cost over Value at which Produce is Returned.	TOTAL.	
		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Saw Pits - - - -	10 to 173	3,841	33,074	36,915	2,862	39,777	38,807	970	39,777	- -	39,777	39
„ Mills - - - -	10 to 173	2,497	35,607	38,104	3,133	41,237	40,379	858	41,237	- -	41,237	41
Ropery - - - -	182	5,324	41,654	46,978	- -	46,978	43,938	2,390	46,328	650	46,978	46
Rigging House - - - -	200	1,081	11,080	12,161	115	12,276	10,088	2,188	12,276	- -	12,276	12
Sail Loft - - - -	214	1,107	7,022	8,129	- -	8,129	6,427	1,056	7,483	646	8,129	8
Colour Loft - - - -	226	230	1,576	1,806	37	1,843	1,677	166	1,843	- -	1,843	1
Smithery - - - -	240	6,948	25,455	32,403	- -	32,403	27,712	3,559	31,271	1,132	32,403	32
Steam Hammer Shop - -	252	1,777	8,889	10,666	- -	10,666	8,735	983	9,718	948	10,666	10
Capstan and Pump House -	262	39	561	600	- -	600	216	360	576	24	600	6
Mast House - - - -	276	3,583	16,276	19,859	- -	19,859	10,723	6,813	17,536	2,323	19,859	19
Boat „ - - - -	294 & 296	1,584	6,214	7,798	- -	7,798	6,534	1,223	7,757	41	7,798	7
Treenail House - - - -	310	257	197	454	158	612	552	60	612	- -	612	6
Oarmakers' Shop - - - -	316	23	63	86	10	96	94	2	96	- -	96	9
Oakum and Pitch-heating House	322	236	2,746	2,982	322	3,304	3,146	158	3,304	- -	3,304	3
Joiners' Shop - - - -	336	1,300	1,999	3,299	- -	3,299	2,935	50	2,985	314	3,299	3
Wheelwrights' Shop - -	354	257	1,180	1,437	- -	1,437	1,054	7	1,061	376	1,437	1
Locksmiths, Braziers, and Tin- men's Shops - - - -	372	214	585	799	105	904	827	77	904	- -	904	9
Block Mill - - - -	380 & 382	1,769	11,573	13,342	262	13,604	12,864	740	13,604	- -	13,604	13
Hosemakers' Shop - - - -	388	172	2,435	2,607	51	2,658	2,599	59	2,658	- -	2,658	2
Plumbers' „ - - - -	396	1	8	9	- -	9	9	-	9	- -	9	9
Painters' „ - - - -	406	152	2,121	2,273	3	2,276	2,276	-	2,276	- -	2,276	2
Coppersmiths' „ - - - -	414	1,425	3,528	4,953	341	5,294	4,372	922	5,294	- -	5,294	5
Shipwrights' Pound - -	424	423	619	1,042	- -	1,042	896	112	1,008	34	1,042	1
Boiler Smithery - - - -	438	1,322	1,828	3,150	- -	3,150	2,488	328	2,816	334	3,150	3
Engine „ - - - -	448	1,145	2,752	3,897	226	4,123	3,415	708	4,123	- -	4,123	4
Iron Foundry - - - -	458	2,204	2,646	4,850	199	5,049	4,645	404	5,049	- -	5,049	5
Brass „ - - - -	466	2,003	13,343	15,346	1,890	17,236	16,342	894	17,236	- -	17,236	17
Coppersmiths' Shop - -	476	607	1,439	2,046	135	2,181	1,670	511	2,181	- -	2,181	2
Pattern and Fitting Shops -	486	443	3,374	3,817	47	3,864	2,339	1,525	3,864	- -	3,864	3
Boiler Shop - - - -	496	254	2,077	2,331	31	2,362	874	1,488	2,362	- -	2,362	2
Millwrights' Shop - - -	514	1,017	2,731	3,748	- -	3,748	3,063	330	3,393	355	3,748	3
TOTAL MANUFACTURING ACCOUNTS - - - -	£.	43,235	244,652	287,887	9,927	297,814	261,696	28,941	290,637	7,177	297,814	
Difference, — Manufacturing Accounts, more than Expense Accounts, No. 370 - -	-	-	-	-	- -	-	-	-	-	4	-	
Manufacturing Accounts, less than Expense Accounts, No. 370 - -	-	-	1,913	1,913	1,097	* 3,010	2,242	769	3,011	- -	* 3,010	
TOTAL EXPENSE ACCOUNTS, No. 370 - - - -	£.	43,235	246,565	289,800	11,024	300,824	263,938	29,710	293,648	7,176	300,824	

* This difference of 3,010 *l.* more in the Expense than in the Manufacturing Accounts was caused by an excess in the Timber Conversion Account accounted for in the same way as explained under Deptford Abstract, page xii; also, in the *net* difference between issues and returns of general expenditure being charged as general expenditure in the Balance Sheets of Rigging House, Smithery, Steam-Hammer Shop, and several other ships while in Expense Accounts, No. 370, the *Gross* Amount of each is shown; also, in the Expense Accounts for Rigging House, the work done by ships' crews is included, but this expense does not appear in the Balance Sheet of Manufacturing Accounts.

J. BEEBY,
Accountant General of the Navy and Comptroller of Navy Pay.

DEVONPORT.

TRACT showing the VALUE of MATERIALS and COST of LABOUR Expended in the CONVERSION of TIMBER at the SAW PITS and SAW MILLS, and in the Manufacturing and Repairing Articles on CONVERSION in the several WORKSHOPS of the DOCKYARD and STEAM FACTORY, compared with the Detailed Account of Conversions in Expense Accounts, Parliamentary Return, No. 370, for the Year 1866-67.

WORKSHOPS.	Page of Manu- facturing Accounts.	DEBTOR.					CREDITOR.					Page of Expense Accounts, No. 370.
		Wages.	Materials Issued.	Total Wages and Materials.	Excess of Value at which Produce is Returned over the Actual Cost.	TOTAL.	Value of Manu- factured Produce.	Value of other Returns.	Total Value of Manu- factured Produce and other Returns.	Excess of Actual Cost over Value at which Produce is Returned.	TOTAL.	
		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Boats - - - -	12 to 173	1,344	17,966	19,310	- -	19,310	17,432	537	17,969	1,341	19,310	492
Mills - - - -	12 to 173	1,824	56,813	58,637	- -	58,637	54,429	2,340	56,769	1,868	58,637	"
" - - - -	186	9,968	64,263	74,231	1,258	75,489	68,218	7,271	75,489	- -	75,489	"
Eng House - - -	202	1,807	15,248	17,055	796	17,851	16,168	1,683	17,851	- -	17,851	"
Boat - - - -	216	1,925	12,647	14,572	605	15,177	14,718	459	15,177	- -	15,177	"
Loft - - - -	228	201	1,439	1,640	112	1,752	1,747	5	1,752	- -	1,752	"
Boat - - - -	242	9,320	20,818	30,138	670	30,808	28,175	2,633	30,808	- -	30,808	"
Hammer Shop - -	254	1,097	5,559	6,656	1,511	8,167	6,563	1,604	8,167	- -	8,167	"
Boat House - - -	264	358	998	1,356	- -	1,356	888	259	1,147	209	1,356	"
" - - - -	278	2,891	12,807	15,698	- -	15,698	13,799	1,798	15,597	101	15,698	"
" - - - -	298 & 300	2,510	8,890	11,400	- -	11,400	8,893	1,470	10,363	1,037	11,400	"
Boatmakers' Shop -	306	221	1,304	1,525	231	1,756	1,722	34	1,756	- -	1,756	"
Boat House - - -	312	68	499	567	118	685	685	-	685	- -	685	"
Boatmakers' Shop -	318	287	345	632	105	737	733	4	737	- -	737	"
Boat and Pitch-heating House	324	161	1,262	1,423	96	1,519	1,504	15	1,519	- -	1,519	"
Boat's Shop - - -	338	2,382	3,602	5,984	- -	5,984	5,154	409	5,563	421	5,984	"
Boat's " - - - -	346	35	92	127	- -	127	103	16	119	8	127	"
Boatwrights' Shop -	356	57	169	226	2	228	178	50	228	- -	228	"
Boat's " - - - -	360	34	71	105	- -	105	102	-	102	3	105	"
Boatsmiths, Braziers, and Tin- s' Shops - - - -	374	158	708	866	121	987	951	36	987	- -	987	"
Boatmakers' Shop -	390	188	1,769	1,957	144	2,101	2,042	59	2,101	- -	2,101	"
Boat's " - - - -	396	40	342	382	- -	382	317	60	377	5	382	"
Boat's " - - - -	408	97	2,119	2,216	60	2,276	2,066	210	2,276	- -	2,276	"
Boatsmiths' " - - -	416	66	188	254	30	284	250	34	284	- -	284	"
Boatizing " - - -	430	46	182	228	15	243	143	100	243	- -	243	"
Boat Smithery - - -	440	1,170	2,536	3,706	57	3,763	3,608	155	3,763	- -	3,763	"
Boat " - - - -	450	1,425	2,001	3,426	541	3,967	3,740	227	3,967	- -	3,967	"
Boat Foundry - - -	458	1,221	1,644	2,865	405	3,270	3,137	133	3,270	- -	3,270	"
Boat " - - - -	468	1,849	22,023	23,872	4,217	28,089	27,456	633	28,089	- -	28,089	"
Boatsmiths' Shop -	478	571	3,029	3,600	795	4,395	3,878	517	4,395	- -	4,395	"
Boat and Fitting Shops -	488	1,966	9,653	11,619	1,853	13,472	11,043	2,429	13,472	- -	13,472	"
Boat Shop - - - -	498	2,852	12,691	15,543	100	15,643	12,576	3,067	15,643	- -	15,643	"
Boat Hammer Shop -	506	715	2,858	3,573	519	4,092	3,566	526	4,092	- -	4,092	"
Boat Shop - - - -	510	9	142	151	- -	151	129	8	137	14	151	"
Boat Machine Shop -	516	21	300	321	67	388	363	25	388	- -	388	"
TOTAL MANUFACTURING ACCOUNTS - - - -	£.	48,884	286,977	335,861	14,428	350,289	316,476	28,806	345,282	5,007	350,289	
Differences, — Manufacturing Accounts, more than } Expense Accounts, No. 370 - }	-	-	-	-	-	-	-	* 6,674	916	-	-	
Manufacturing Accounts, less than } Expense Accounts, No. 370 - }	-	480	480	3	† 483	* 5,758	-	-	* 1,399	† 483		
TOTAL EXPENSE ACCOUNTS, No. 370 - - - -	£.	48,884	287,457	336,341	14,431	350,772	322,234	22,132	344,366	6,406	350,772	"

These differences result from the same circumstances, with respect to Timber Conversions and to crediting certain amounts in Expense Accounts, No. 370, under "Manufactured Produce," which, in the Manufacturing Accounts, have been credited to "Other Returns," as explained under the Devonport Abstract, page xii.

The net excess of 483 £. is chiefly traceable to the different methods of obtaining the debits and credits in the Timber Conversion Accounts, for the Manufacturing and the Expense Accounts, No. 370.

J. BEEBY,
Accountant General of the Navy and Comptroller of Navy Pay.

PORTSMOUTH.

ABSTRACT showing the VALUE of MATERIALS and COST of LABOUR Expended in the CONVERSION of TIMBER at the SAW PITS and SAW MILLS, and in the Manufacturing and Repairing Articles on CONVERSION in the several WORKSHOPS of the DOCKYARD and STEAM FACTORY, compared with the Detailed Account of Conversions in Expense Accounts, Parliamentary Return, No. 370, for the Year 1866-67.

WORKSHOPS.	Page of Manu- facturing Accounts.	D E B T O R.					C R E D I T O R.					Page of Expense Accounts, No. 370.
		Wages.	Materials Issued.	Total Wages and Materials.	Excess of Value at which Produce is Returned over the Actual Cost.	TOTAL.	Value of Manu- factured Produce.	Value of other Returns.	Total Value of Manu- factured Produce and other Returns.	Excess of Actual Cost over Value at which Produce is Returned.	TOTAL.	
		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Saw Pits - - - -	10 to 173	3,841	33,074	36,915	2,862	39,777	38,807	970	39,777	- -	39,777	988
„ Mills - - - -	10 to 173	2,497	35,007	38,104	3,133	41,237	40,379	858	41,237	- -	41,237	„
Ropery - - - -	182	5,324	41,654	46,978	- -	46,978	43,938	2,990	46,328	650	46,978	„
Rigging House - - -	200	1,081	11,080	12,161	115	12,276	10,088	2,188	12,276	- -	12,276	„
Sail Loft - - - -	214	1,107	7,022	8,129	- -	8,129	6,427	1,056	7,483	646	8,129	„
Colour Loft - - - -	226	230	1,576	1,806	37	1,843	1,677	166	1,843	- -	1,843	„
Smithery - - - -	240	6,948	25,455	32,403	- -	32,403	27,712	3,559	31,271	1,192	32,403	„
Steam Hammer Shop -	252	1,777	8,889	10,666	- -	10,666	8,735	983	9,718	948	10,666	„
Capstan and Pump House -	262	39	561	600	- -	600	216	360	576	24	600	„
Mast House - - - -	276	3,583	16,276	19,859	- -	19,859	10,723	6,813	17,536	2,323	19,859	„
Boat „ - - - -	294 & 296	1,584	6,214	7,798	- -	7,798	6,534	1,223	7,757	41	7,798	„
Treenail House - - -	310	257	197	454	158	612	552	60	612	- -	612	„
Oarmakers' Shop - - -	316	23	63	86	10	96	94	2	96	- -	96	„
Oakum and Pitch-heating House	322	236	2,746	2,982	322	3,304	3,146	158	3,304	- -	3,304	„
Joiners' Shop - - - -	336	1,300	1,099	3,299	- -	3,299	2,935	50	2,985	314	3,299	„
Wheelwrights' Shop - -	354	257	1,180	1,437	- -	1,437	1,054	7	1,061	376	1,437	„
Locksmiths, Braziers, and Tin- men's Shops - - - }	372	214	585	799	105	904	827	77	904	- -	904	„
Block Mill - - - -	380 & 382	1,769	11,573	13,342	262	13,604	12,864	740	13,604	- -	13,604	„
Hosemakers' Shop - - -	388	172	2,435	2,607	51	2,658	2,599	59	2,658	- -	2,658	„
Plumbers' „ - - - -	396	1	8	9	- -	9	9	-	9	- -	9	„
Painters' „ - - - -	406	152	2,121	2,273	3	2,276	2,276	-	2,276	- -	2,276	„
Coppersmiths' „ - - -	414	1,425	3,528	4,953	341	5,294	4,372	922	5,294	- -	5,294	„
Shipwrights' Pound - -	424	423	619	1,042	- -	1,042	896	112	1,008	34	1,042	„
Boiler Smithery - - -	438	1,322	1,828	3,150	- -	3,150	2,488	328	2,816	334	3,150	„
Engine „ - - - -	448	1,145	2,752	3,897	226	4,123	3,415	708	4,123	- -	4,123	„
Iron Foundry - - - -	458	2,204	2,646	4,850	199	5,049	4,645	404	5,049	- -	5,049	„
Brass „ - - - -	466	2,003	13,343	15,346	1,890	17,236	16,342	894	17,236	- -	17,236	„
Coppersmiths' Shop - -	476	607	1,439	2,046	135	2,181	1,670	511	2,181	- -	2,181	„
Pattern and Fitting Shops -	486	443	3,374	3,817	47	3,864	2,339	1,525	3,864	- -	3,864	„
Boiler Shop - - - -	496	254	2,077	2,331	31	2,362	874	1,488	2,362	- -	2,362	„
Millwrights' Shop - - -	514	1,017	2,731	3,748	- -	3,748	3,063	330	3,393	355	3,748	„
TOTAL MANUFACTURING ACCOUNTS - - - }	£.	43,235	244,652	287,887	9,027	297,814	261,696	28,941	290,637	7,177	297,814	
Difference,-- Manufacturing Accounts, more than Expense Accounts, No. 370 - }	-	-	-	-	-	-	-	-	-	1	-	
Manufacturing Accounts, less than Expense Accounts, No. 370 - }	-	1,913	1,913	1,097	* 3,010	2,242	769	3,011	- -	* 3,010		
TOTAL EXPENSE ACCOUNTS, No. 370 - - - - }	£.	43,235	246,565	289,800	11,024	300,824	263,938	29,710	293,648	7,176	300,824	„

* This difference of 3,010 *l.* more in the Expense than in the Manufacturing Accounts was caused by an excess in the Timber Conversion Accounts, accounted for in the same way as explained under Deptford Abstract, page xii; also, in the *net* difference between issues and returns of general expenditure being charged as general expenditure in the Balance Sheets of Rigging House, Smithery, Steam-Hammer Shop, and several other shops, while in Expense Accounts, No. 370, the *Gross* Amount of each is shown; also, in the Expense Accounts for Rigging House, the work done by ships' crews is included, but this expense does not appear in the Balance Sheet of Manufacturing Accounts.

J. BEEBY,
Accountant General of the Navy and Comptroller of Navy Pay.

DEVONPORT.

ABSTRACT showing the VALUE of MATERIALS and COST of LABOUR Expended in the CONVERSION of TIMBER at the SAW PITS and SAW MILLS, and in the Manufacturing and Repairing Articles on CONVERSION in the several WORKSHOPS of the DOCKYARD and STEAM FACTORY, compared with the Detailed Account of Conversions in Expense Accounts, Parliamentary Return, No. 370, for the Year 1866-67.

WORKSHOPS.	Page of Manu- facturing Accounts.	DEBTOR.					CREDITOR.					Page of Expense Accounts, No. 370.
		Wages.	Materials Issued.	Total Wages and Materials.	Excess of Value at which Produce is Returned over the Actual Cost.	TOTAL.	Value of Manu- factured Produce.	Value of other Returns.	Total Value of Manu- factured Produce and other Returns.	Excess of Actual Cost over Value at which Produce is Returned.	TOTAL.	
		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Saw Pits - - - -	12 to 173	1,344	17,966	19,310	-	19,310	17,432	537	17,969	1,341	19,310	492
Saw Mills - - - -	12 to 173	1,824	56,813	58,637	-	58,637	54,429	2,340	56,769	1,868	58,637	"
Carpentry - - - -	186	9,968	64,263	74,231	1,258	75,489	68,218	7,271	75,489	-	75,489	"
Boiling House - - -	202	1,807	15,248	17,055	796	17,851	16,168	1,683	17,851	-	17,851	"
Boiler Loft - - - -	216	1,925	12,647	14,572	605	15,177	14,718	459	15,177	-	15,177	"
Boiler Loft - - - -	228	201	1,439	1,640	112	1,752	1,747	5	1,752	-	1,752	"
Smithery - - - -	242	9,320	20,818	30,138	670	30,808	28,175	2,633	30,808	-	30,808	"
Steam Hammer Shop -	254	1,097	5,559	6,656	1,511	8,167	6,563	1,604	8,167	-	8,167	"
Boiler House - - - -	264	358	998	1,356	-	1,356	888	259	1,147	209	1,356	"
Boiler " - - - -	278	2,891	12,807	15,698	-	15,698	13,799	1,798	15,597	101	15,698	"
Boiler " - - - -	298 & 300	2,510	8,890	11,400	-	11,400	8,893	1,470	10,363	1,037	11,400	"
Blacksmiths' Shop -	306	221	1,304	1,525	231	1,756	1,722	34	1,756	-	1,756	"
Boiler House - - - -	312	68	499	567	118	685	685	-	685	-	685	"
Blacksmiths' Shop -	318	287	345	632	105	737	733	4	737	-	737	"
Boiler and Pitch-heating House	324	161	1,262	1,423	96	1,519	1,504	15	1,519	-	1,519	"
Blacksmiths' Shop - -	338	2,382	3,002	5,384	-	5,384	5,154	409	5,563	421	5,984	"
Blacksmiths' " - - -	346	35	92	127	-	127	103	16	119	8	127	"
Boilerwrights' Shop -	356	57	169	226	2	228	178	50	228	-	228	"
Boiler " - - - -	360	34	71	105	-	105	102	-	102	3	105	"
Blacksmiths, Braziers, and Tin- men's Shops - - - -	374	158	708	866	121	987	951	36	987	-	987	"
Blacksmiths' Shop - -	390	188	1,769	1,957	144	2,101	2,042	59	2,101	-	2,101	"
Boiler " - - - -	396	40	342	382	-	382	317	60	377	5	382	"
Boiler " - - - -	408	97	2,119	2,216	60	2,276	2,066	210	2,276	-	2,276	"
Boiler " - - - -	416	66	188	254	30	284	250	34	284	-	284	"
Boiler " - - - -	430	46	182	228	15	243	143	100	243	-	243	"
Boiler Smithery - - -	440	1,170	2,536	3,706	57	3,763	3,608	155	3,763	-	3,763	"
Boiler " - - - -	460	1,425	2,001	3,426	541	3,967	3,740	227	3,967	-	3,967	"
Boiler Foundry - - -	468	1,221	1,644	2,865	405	3,270	3,137	133	3,270	-	3,270	"
Boiler " - - - -	468	1,849	22,023	23,872	4,217	28,089	27,456	633	28,089	-	28,089	"
Boiler " - - - -	478	571	3,029	3,600	795	4,395	3,878	517	4,395	-	4,395	"
Boiler and Fitting Shops -	488	1,966	9,653	11,619	1,853	13,472	11,043	2,429	13,472	-	13,472	"
Boiler Shop - - - -	498	2,852	12,691	15,543	100	15,643	12,576	3,067	15,643	-	15,643	"
Steam Hammer Shop -	506	715	2,858	3,573	519	4,092	3,566	526	4,092	-	4,092	"
Boiler Shop - - - -	510	9	142	151	-	151	129	8	137	14	151	"
Boiler Machine Shop -	516	21	300	321	67	388	363	25	388	-	388	"
TOTAL MANUFACTURING ACCOUNTS - - - -	£.	48,884	286,977	335,861	14,428	350,289	316,476	28,806	345,282	5,007	350,289	
Difference, — Manufacturing Accounts, more than Expense Accounts, No. 370 - }	-	-	-	-	-	-	-	* 6,674	916	-	-	
Manufacturing Accounts, less than Expense Accounts, No. 370 - }	-	-	480	480	3	† 483	* 5,758	-	-	* 1,399	† 483	
TOTAL EXPENSE ACCOUNTS, No. 370 - - - -	£.	48,884	287,457	336,341	14,431	350,772	322,234	22,132	344,366	6,406	350,772	"

* These differences result from the same circumstances, with respect to Timber Conversions and to crediting certain amounts in Expense Accounts, No. 370, under "Manufactured Produce," which, in the Manufacturing Accounts, have been credited to "Other Returns," as explained under Deptford Abstract, page xii.

† The net excess of 483 l. is chiefly traceable to the different methods of obtaining the debits and credits in the Timber Conversion Accounts, for the Manufacturing and the Expense Accounts, No. 370.

J. BEEBY,
Accountant General of the Navy and Comptroller of Navy Pay.

A B S T R A C T

SHOWING THE

VALUE OF MATERIALS AND COST OF LABOUR EXPENDED

IN THE

CONVERSION OF TIMBER AT THE SAW PITS AND SAW MILLS,

AND IN THE

MANUFACTURING AND REPAIRING ARTICLES ON CONVERSION,

AT THE SEVERAL WORKSHOPS

IN

HER MAJESTY'S DOCKYARDS AND STEAM FACTORIES AT HOME,

AND THE

NET COST OF THE PRODUCE THEREOF.

For the Year 1866-67.

ABSTRACT showing the VALUE of MATERIALS, and COST of LABOUR Expended in the and REPAIRING ARTICLES on CONVERSION, at the several WORKSHOPS in HER MAJESTY'S Year 1866-67.

WORKSHOPS.		Page.	D E B T O R.			TOTAL.
			Value of			
			Materials.	Labour.	General Expenditure.	
			£.	£.	£.	£.
Saw Pits	- - - - -	xxvi. { xxvii {	110,056	8,993	957	120,006
" Mills	- - - - -		190,916	5,494	9,543	205,953
Roperies:						
Yarns	- - - - -	192 {	63,449	12,014	4,062	79,525
Cordage	- - - - -		103,272	5,396	1,467	110,135
Lines and Twines	- - - - -		3,231	1,482	206	4,919
Unlaying Old Junk and remanufacturing Spun-yarn	- - - - -		921	76	-	997
Rigging Houses	- - - - -	204	43,381	6,288	879	50,548
Sail Lofts	- - - - -	218	37,854	5,223	1,445	44,522
Colour "	- - - - -	230	5,186	893	109	6,188
Smitheries	- - - - -	246	92,594	42,305	10,153	145,052
Steam Hammer Shops	- - - - -	256	25,234	6,175	13,202	44,611
Capstan and Pump Houses	- - - - -	266	3,009	1,031	55	4,095
Mast Houses	- - - - -	280	52,432	11,949	2,184	66,565
Boat "	- - - - -	302	24,826	6,353	767	31,946
Blockmakers' Shops	- - - - -	306	1,703	305	11	2,019
Treenail and Coakmakers' Houses	- - - - -	314	1,462	615	185	2,262
Oarmakers' Shops	- - - - -	318	4,249	709	609	5,567
Oakum and Pitch-heating Houses	- - - - -	326	6,461	553	33	7,047
Joiners' Shops	- - - - -	342	12,361	6,850	782	19,993
Turners' "	- - - - -	348	241	73	21	335
Wheelwrights' Shops	- - - - -	358	1,910	637	72	2,619
Coopers' Shops	- - - - -	362	131	45	-	176
Millwrights' "	- - - - -	366	2,445	480	222	3,147
Locksmiths', Braziers', and Tinmen's Shops	- - - - -	374	2,087	739	74	2,900
Metal Mill, Refinery	- - - - -	376	76,165	641	805	77,611
" " Manufactures	- - - - -	376	99,677	3,166	4,043	106,886
Paint Mill	- - - - -	378	17,551	288	400	18,239
Cement "	- - - - -	378	1,001	216	1,128	2,345
Block "	- - - - -	380 & 382	11,213	1,324	805	13,342
Hosemakers' Shops	- - - - -	390	8,708	651	38	9,397
Plumbers' "	- - - - -	398	2,209	841	310	3,360
Painters' "	- - - - -	410	10,275	397	43	10,715
Coppersmiths' "	- - - - -	416	3,677	1,456	372	5,505
Foundries	- - - - -	422	2,807	1,363	1,292	5,462
Lead Mill	- - - - -	424	12,123	194	372	12,689
Shipwrights' Pound	- - - - -	424	616	381	45	1,042
Rivet Machine Shop	- - - - -	426	1,318	121	314	1,753
Galvanizing Shops	- - - - -	430	1,641	27	447	2,115
Boiler Smitheries	- - - - -	442	6,660	4,314	1,797	12,771
Engine "	- - - - -	452	7,705	5,604	2,758	16,067
Iron Foundries	- - - - -	460	7,508	5,111	2,144	14,763
Brass "	- - - - -	470	43,833	5,002	1,858	50,693
Coppersmiths' Shops	- - - - -	480	11,073	2,265	617	13,955
Pattern and Fitting Shops	- - - - -	490	41,903	9,697	1,775	53,375
Boiler Shops	- - - - -	500	35,526	10,260	2,315	48,101
Steam Hammer Shops	- - - - -	508	4,183	1,364	1,874	7,421
Paint Shop	- - - - -	510	142	9	-	151
Millwrights' Shops	- - - - -	514	3,250	1,300	233	4,783
Rivet Machine "	- - - - -	516	547	33	48	628
TOTAL - - - £.			1,200,722	180,703	72,871	1,454,296
Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - - - -						*21,154
TOTAL - - - £.						1,475,450

CONVERSION of TIMBER, at the SAW PITS and SAW MILLS, and in the MANUFACTURING DOCKYARDS and STEAM FACTORIES at HOME; and the NET COST of the Produce thereof, for the

C R E D I T O R.

Cost of Articles made and repaired for Stock.	Value of other Returns to Stock.		TOTAL.	Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.	Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
	Surplus Materials, &c.	Work in Hand.				
£.	£.	£.	£.	£.	£.	£.
116,128	3,878	- - -	120,006	120,132	- - -	126
198,183	7,820	- - -	205,953	209,898	- - -	3,945
74,161	4,418	946	79,525	85,411	- - -	5,886
104,876	4,942	317	110,135	109,975	160	-
3,581	1,338	- - -	4,919	4,986	- - -	67
463	534	- - -	997	924	73	-
43,834	3,031	3,683	50,548	51,428	- - -	880
41,016	2,973*	533*	44,522	44,656	- - -	134
5,385	683	120	6,188	6,015	173	-
131,680	11,915	1,457	145,052	148,477	- - -	3,425
37,388	6,738	485	44,611	43,676	935	-
2,395	642	1,058	4,095	3,789	306	-
52,403	3,631	10,531	66,565	60,365	6,200	-
28,245	1,017	2,684	31,946	29,969	1,977	-
1,957	53	9	2,019	2,290	- - -	271
2,177	67	18	2,262	2,590	- - -	328
4,715	539	313	5,567	5,860	- - -	293
6,454	593	- - -	7,047	7,647	- - -	600
16,822	1,689	1,482	19,993	19,331	662	-
312	21	2	335	336	- - -	1
2,496	37	86	2,619	2,247	372	-
175	1	- - -	176	183	- - -	7
1,687	509	951	3,147	3,474	- - -	327
2,610	200	30	2,900	3,094	- - -	194
73,330	4,281	- - -	77,611	74,657	2,954	-
79,951	26,935	- - -	106,886	113,873	- - -	6,987
17,684	555	- - -	18,239	17,646	593	-
1,885	460	- - -	2,345	1,628	717	-
12,602	125	615	13,342	13,604	- - -	262
9,082	240	75	9,397	9,801	- - -	401
2,881	473	6	3,360	3,358	2	-
7,420	3,085	210	10,715	10,742	- - -	27
4,519	481	505	5,505	5,883	- - -	378
5,056	406	- - -	5,462	6,164	- - -	702
10,974	1,715	- - -	12,689	13,388	- - -	699
930	29	83	1,042	1,008	34	-
1,378	35	340	1,753	1,842	- - -	89
1,223	892	- - -	2,115	2,099	16	-
11,880	545	346	12,771	11,744	1,027	-
14,354	1,542	171	16,067	15,118	949	-
13,664	758	341	14,763	14,924	- - -	161
48,848	1,411	434	50,693	57,650	- - -	6,957
11,211	1,964	780	13,955	16,523	- - -	2,568
28,906	3,268	21,201	53,375	56,175	- - -	2,800
35,836	2,716	9,549	48,101	46,822	1,279	-
6,539	847	35	7,421	8,516	- - -	1,095
143	3	5	151	137	14	-
4,437	183	163	4,783	4,641	142	-
599	29	- - -	628	754	- - -	126
1,284,425	110,307	59,564	1,454,296	1,475,450	18,585	39,739
			TOTAL - - - £.	1,475,450		
						18,585
NET COST of Produce less than Price at which Charged to } Storekeeper - - - - - }						* 21,154

J. BEEBY,
Accountant General of the Navy and Comptroller of Navy Pay.

* See note at foot of page xix (*).

A B S T R A C T

OF THE

COST OF CONVERSION OF THE SEVERAL DESCRIPTIONS OF

TIMBER IN HER MAJESTY'S DOCKYARDS AT HOME ;

TOGETHER WITH THE

COST OF THE SAME IN EXCESS OF, OR LESS THAN, PRICES

AT WHICH CHARGED TO STOREKEEPER.

For the Year 1866-67.

ABSTRACT of the COST of the CONVERSION of the several Descriptions of TIMBER in HER
Less than, Prices at which Charged to

DESCRIPTION.	Page.	DEBTOR.			
		Value of			TOTAL.
		Timber Materials.	Labour.	General Expenditure.	
		£.	£.	£.	£.
SAW PITS:					
English Oak, Spring-felled - - - - -	16	36,916	2,948	204	40,158
" " Winter-felled - - - - -	22	4,423	240	23	4,686
Italian " - - - - -	36	19,038	1,355	158	20,551
American " - - - - -	44	2,033	94	8	2,135
Dantzic " - - - - -	52	1,101	88	15	1,204
Other Foreign Oaks - - - - -	58	947	106	6	1,059
Mahogany, of sorts - - - - -	72	10,525	885	109	11,519
Teak - - - - -	80	15,760	1,193	127	17,080
African and Sabicu - - - - -	88	635	48	6	689
Greenheart and other substitutes - - - - -	98	1,510	125	9	1,644
Cedar - - - - -	100	27	2	1	30
English Elm - - - - -	110	5,192	714	72	5,978
Canada " - - - - -	118	51	10	1	62
Firs, of sorts - - - - -	134	2,062	360	41	2,463
Mast Timber - - - - -	146	8,847	538	68	9,453
Ash, Beech, and Hornbeam - - - - -	152	105	28	2	135
Old Oak, and substitutes - - - - -	168	687	118	8	813
Old Fir, &c. - - - - -	174	197	141	9	347
TOTAL - - - £.		110,056	8,093	957	120,006
To Excess of Value at which Converted Produce at Pits has been returned to Stock for subsequent Issue -					126
					TOTAL - - - £.
					120,132
SAW MILLS:					
English Oak, Spring-felled - - - - -	16	14,743	317	558	15,623
" " Winter-felled - - - - -	22	2,896	35	47	2,978
Italian " - - - - -	36	11,884	241	440	12,565
American " - - - - -	44	7,537	74	130	7,741
Dantzic " - - - - -	52	6,067	179	295	7,141
Other Foreign Oaks - - - - -	58	116	2	4	122
Mahogany, of sorts - - - - -	72	26,844	604	1,067	28,515
Teak - - - - -	80	50,506	936	1,567	53,009
African and Sabicu - - - - -	88	1,599	48	80	1,727
Greenheart and other substitutes - - - - -	98	4,021	72	131	4,224
Cedar - - - - -	100	100	3	4	107
English Elm - - - - -	110	8,192	314	562	9,068
Canada " - - - - -	118	3,116	173	293	3,582
Firs, of sorts - - - - -	134	44,605	1,954	3,421	49,980
Mast Timber - - - - -	146	337	11	18	366
Ash, Beech, and Hornbeam - - - - -	152	107	9	14	130
Deals, Spruce - - - - -	158	4,962	231	386	5,579
Blocks, Wedges, &c., and Deals planed - - - - -	160	342	37	106	485
Deals, Yellow Pine - - - - -	160	44	-	1	45
" Deck, Dantzic - - - - -	162	1,151	46	69	1,266
Blocks, Wood-paving - - - - -	164	153	74	102	329
Old Oak, and substitutes - - - - -	168	418	52	74	544
Old Fir, &c. - - - - -	174	571	82	174	827
TOTAL - - - £.		190,916	5,494	9,543	205,953
To Excess of Value at which Converted Produce at Mills has been returned to Stock for subsequent Issue -					3,945
					TOTAL - - - £.
					209,898
GRAND TOTAL of Saw Pits and Saw Mills - - £.		300,972	14,487	10,500	325,959
To Excess of Value at which Converted Produce at Pits and Mills has been returned to Stock for subsequent Issue - - - - -					4,071
					TOTAL - - - £.
					330,030

* The difference between this amount of 121 l. for Offal, and 136 l. shown in Abstract, page 135, or 15 l. excess over the former, is the excess of cost in producing Reserved Douglas and Virginia Pine Plank at the Saw Pits, Devonport Yard, over the Rate Book price at which these materials were charged to Stock, there being no complete Conversions. This difference of 15 l. is, in the Abstract, page 135, included with the "Offal," but in this Abstract with "Reserved Timber Materials."

MAJESTY'S DOCKYARDS at HOME; together with the COST of the same in Excess of, or Storekeeper, for the Year 1866-67.

C R E D I T O R.

Actual Cost of Timber Materials Converted and Returned to Stock.	Value of other Returns to Stock.		TOTAL.	Rate Book Price, or Value at which Timber Materials have been Credited to Pits and Mills, and Charged to Stock for Subsequent Issue.	Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
	Reserved Timber Materials.	Offal.				
£.	£.	£.	£.	£.	£.	£.
26,179	12,496	1,483	40,158	40,643	- - -	485
2,799	1,769	118	4,686	4,275	411	-
18,319	1,874	358	20,551	19,422	1,129	-
1,746	346	43	2,135	2,041	94	-
1,094	95	15	1,204	1,183	21	-
876	165	18	1,059	1,410	- - -	351
6,686	4,186	647	11,519	11,337	182	-
11,139	5,384	557	17,080	18,682	- - -	1,602
437	236	16	689	584	105	-
1,085	529	30	1,644	1,788	- - -	144
16	12	2	30	27	3	-
3,159	2,646	173	5,978	5,997	- - -	19
48	13	1	62	51	11	-
1,591	751	*121	2,463	2,296	167	-
8,095	1,101	257	9,453	9,239	214	-
132	1	2	135	117	18	-
788	8	17	813	769	44	-
320	7	20	347	271	76	-
84,509	31,619	3,878	120,006	120,132	2,475	2,601
TOTAL - - - £.				120,132		2,475
NET Cost of Converted Produce at Pits less than Price at which Charged to Storekeeper - - - £.						126
11,403	3,734	486	15,623	15,789	- - -	166
1,735	1,162	81	2,978	2,762	216	-
10,906	1,422	237	12,565	11,806	759	-
5,029	2,549	163	7,741	6,953	788	-
6,698	305	138	7,141	6,989	152	-
117	1	4	122	117	5	-
11,157	15,983	1,375	28,515	30,235	- - -	1,720
30,407	20,707	1,895	53,009	56,508	- - -	3,499
1,264	418	45	1,727	1,588	139	-
2,585	1,543	96	4,224	4,000	224	-
61	40	6	107	100	7	-
3,341	5,403	324	9,068	10,067	- - -	999
1,180	2,264	138	3,582	3,751	- - -	169
16,877	30,464	2,639	49,980	49,560	420	-
333	21	12	366	259	107	-
114	13	3	130	84	46	-
5,533	- - -	46	5,579	5,969	- - -	390
466	- - -	19	485	407	78	-
45	- - -	-	45	45	- - -	-
993	273	-	1,266	1,268	- - -	2
279	- - -	50	329	249	80	-
467	72	5	544	567	- - -	23
542	227	58	827	825	2	-
111,532	86,601	7,820	205,953	209,898	3,023	6,968
TOTAL - - - £.				209,898		3,023
NET Cost of Converted Produce at Mills less than Price at which Charged to Storekeeper - - - £.						3,945
196,041	118,220	11,698	325,959	330,030	5,498	9,569
TOTAL - - - £.				330,030		5,498
NET Cost of Converted Produce at Pits and Mills, less than Price at which Charged to Storekeeper - - - £.						4,071

BALANCE SHEETS

SHOWING THE

VALUE OF MATERIALS AND COST OF LABOUR EXPENDED

IN THE CONVERSIONS

OF TIMBER AT THE SAWPITS AND SAWMILLS

AT THE SEVERAL DOCKYARDS,

AND THE NET COST OF THE PRODUCE THEREOF,

For the Year 1866-67.

BALANCE SHEETS showing the Cost of the CONVERSION of the several Descriptions
Prices at which

Dr. ENGLISH OAK, SPRING-FELLED. - - -

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.	
	Quantity.	Rate.		Value.	Quantity.	Rate.		Value.	Quantity.	Value.
DEPTFORD:	<i>Ft. cube.</i>	<i>£.</i>	<i>s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i> <i>£. s. d.</i>
To Value of Timber Materials drawn from Stock in the Year, viz. 1—										
Contract Timber, Rough, 280 feet and upwards -	-	-	-	-	-	297	8 5 10	load	49 5 1	297 49 5 1
" " " 249 to 200 ft.	-	-	-	-	-	1,564	7 16 4	"	244 10 1	1,564 244 10 1
" " " 199,, 150,,	160	7 6 1	load	23 7 6	863	7 6 1	"	126 1 5	1,023	149 8 11
" " " 149,, 100,,	311	6 15 11	"	42 5 5	2,761	6 15 11	"	375 5 4	3,072	417 10 9
" " " 99,, 50,,	2,325	6 8 5	"	298 11 5	2,444	6 8 5	"	313 17 -	4,769	612 8 5
" " " 49,, 25,,	735	5 4 7	"	76 17 4	96	5 4 7	"	10 - 10	831	86 18 2
" " " Under 25,,	165	4 4 7	"	13 19 2	-	-	-	-	165	13 19 2
" " Sided, 120 feet and upwards -	286	12 6 6	"	70 10 -	-	-	-	-	286	70 10 -
" " " 119 to 100 ft.	336	11 15 4	"	79 1 5	312	11 15 4	load	73 8 6	648	152 9 11
" " " 99,, 80,,	256	11 8 3	"	58 8 8	932	11 8 3	"	212 14 7	1,188	271 3 8
" " " 79,, 60,,	2,427	10 14 7	"	520 15 11	555	10 14 7	"	119 1 11	2,982	639 17 10
" " " 59,, 40,,	4,068	10 7 4	"	843 8 8	1,124	10 7 4	"	233 - 10	5,192	1,076 9 6
" " " 39,, 20,,	6,695	9 8 4	"	1,260 17 10	1,940	9 8 4	"	365 7 4	8,635	1,626 5 2
" " " Under 20,,	1,940	7 17 1	"	304 14 10	762	7 17 1	"	119 13 11	2,702	424 8 9
" Thickstuff - - - -	1,097	15 10 9	"	351 19 1	337	various	"	107 19 3	1,434	459 18 4
Reserved Timber, Rough, 15 feet and upwards -	1,164	various	"	127 - 8	231	"	"	24 6 -	1,395	151 6 8
" " " Under 15 ft.	147	- 1 6	ft. cube	10 19 10	354	- 1 6	ft. cube	26 1 8	501	37 1 6
" " Sided, 10 feet and upwards -	7,491	various	load	1,509 14 11	4,559	various	load	825 17 11	12,050	2,335 12 10
" " " Under 10 ft.	546	- 2 10	ft. cube	75 2 3	1,165	- 2 10	ft. cube	145 13 9	1,711	220 16 -
" Plank - - - -	118	various	ft. sup.	27 13 3	659	various	ft. sup.	154 13 2	777	182 6 5
" Board - - - -	-	-	-	-	200	"	"	59 18 2	200	59 18 2
Converted Timber - - - -	15	- 8 9	ft. cube	6 13 5	94	- 8 9	ft. cube	41 4 8	109	47 18 1
To Extra Allowance for Compass, &c. -	-	-	-	16 10 8	-	-	-	26 19 3	-	43 9 11
To Labour on Conversions - - - -	-	-	-	314 3 6	-	-	-	75 9 2	-	389 12 8
To Share of General Expenditure, viz.:										
Materials - - - -	-	-	-	6 10 3	-	-	-	72 19 8	-	79 9 11
Labour - - - -	-	-	-	21 8 3	-	-	-	51 3 2	-	72 11 5
To Excess of Value at which Converted Produce at Mills has been returned to Stock for subsequent Issue - -	30,282	-	-	6,060 14 3	21,249	-	-	3,854 12 8	51,531	9,915 6 1
	-	-	-	-	-	-	-	52 2 4	-	52 2 4
TOTAL - - - -	30,282	-	-	6,060 14 3	21,249	-	-	3,906 15 -	51,531	9,967 9 8

f TIMBER at the SAWPITS and SAWMILLS at the several DOCKYARDS in the Year 1866-67; also the Net Cost of the same in Excess of, or Less than, charged to Storekeeper.

ENGLISH OAK, SPRING-FEELLED.

Cr.

DESCRIPTION.	SAWPITS.					SAWMILLS.					TOTAL AT PITS AND MILLS.				
	Actual Cost.			Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost.			Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost.			Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.	
	Quantity.	Rate.	Value.	s. d.	ft. cube.	Quantity.	Rate.	Value.	s. d.	ft. cube.	Quantity.	Rate.	Value.	s. d.	ft. cube.
DEPTFORD:	926	9 4 1/2	433 17 3	8 9	405 2 6	249	8 6	105 15 10	8 9	108 18 9	1,175	8 9	539 13 1	8 9	514 1 3
	2,576	"	1,206 17 1	"	1,126 15 8	537	"	228 3 2	"	234 18 9	3,113	"	1,435 - 3	"	1,361 14 5
	4,817	"	2,257 5 1	"	2,107 8 9	2,001	"	850 3 5	"	875 8 9	6,818	"	3,107 8 6	"	2,982 17 6
	32	"	14 19 11	"	14 - -	66	"	28 - 10	"	28 17 6	91	foot cube.	43 - 9	"	42 17 6
	579	"	271 10 11	various	253 2 2	887	"	376 17 3	various	387 18 3	1,466	foot suppl.	648 8 2	various	641 - 5
	-	-	-	-	-	581	"	246 14 10	"	251 15 8	581	"	246 14 10	"	251 15 8
By other Returns to Stock, viz.:—															
Reserved Timber, Rough, 15 feet and upwards -	953	various	109 14 6	various	109 14 6	340	various	31 19 6	"	31 19 6	1,293	various	141 14 -	"	141 14 -
" " " Under 15 feet -	435	1 6 ft. cube	31 15 8	1 6 ft. cube	31 15 8	358	1 6 ft. cube	26 9 6	1 6 ft. cube	26 9 6	793	1 6 ft. cube	58 5 2	1 6 ft. cube	58 5 2
" " " Sided, 10 feet and upwards -	4,669	various	845 5 7	various	845 5 7	5,775	various	1,179 8 8	various	1,179 8 8	10,444	various	2,024 14 3	various	2,024 14 3
" " " Under 10 feet -	4,334	2 10 ft. cube	579 12 4	2 10 ft. cube	579 12 4	1,449	2 6	192 6 1	2 10 ft. cube	192 6 1	5,783	2 6	771 18 5	2 10 ft. cube	771 18 5
" " " Thickstuff -	11	6 5	3 10 7	6 5	3 10	380	6 5	121 16 9	6 5	121 16 9	391	6 5	125 7 4	6 5	125 7 4
" " " Plank -	460	various ft. sup.	106 10 3	various ft. sup.	106 10 3	1,124	various ft. sup.	257 6 6	various ft. sup.	257 6 6	1,584	various ft. sup.	363 16 9	various ft. sup.	363 16 9
" " " Board -	11	"	3 5 6	"	3 5 6	238	"	71 5 9	"	71 5 9	249	"	74 11 3	"	74 11 3
By Extra Allowance for Compass	-	-	-	-	-	-	-	2 - 8	-	2 - 8	-	-	2 - 8	-	2 - 8
By Official Wood and Loss	10,479	4 1/2 ft. cube	196 9 7	4 1/2 ft. cube	196 9 7	7,264	4 1/2 ft. cube	136 3 11	4 1/2 ft. cube	136 3 11	17,743	4 1/2 ft. cube	332 13 6	4 1/2 ft. cube	332 13 6
By Excess of Cost over Value at which Converted Produce at Pits has been returned to Stock	30,282	-	6,060 14 3	-	5,782 13 1	21,249	-	3,854 12 8	-	3,906 15 -	51,531	-	9,915 6 11	-	9,689 8 1
	-	-	-	-	278 1 2	-	-	-	-	-	-	-	-	-	278 1 2
TOTAL	30,282	-	-	-	6,060 14 3	21,249	-	-	-	3,906 15 -	51,531	-	-	-	9,967 9 3

Net Cost of Converted Produce at Pits and Mills, more than Price at which Charged to Storekeeper

- £. 225 18 10

Dr.

ENGLISH OAK, SPRING-FELLED—continued.

- - - - -

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.	
	Quantity.	Rate.		Value.	Quantity.	Rate.		Value.	Quantity.	Value.
WOOLWICH:	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Contract Timber, Rough, 280 feet and upwards -	1,327	8 5 10	load	220 1 2	-	- - -	-	- - -	1,327	220 1 2
" " " 279 to 250 ft.	525	8 4 11	"	86 11 7	-	- - -	-	- - -	525	86 11 7
" " " 249 „ 200 „	1,487	7 16 4	"	232 9 4	-	- - -	-	- - -	1,487	232 9 4
" " " 199 „ 150 „	1,866	7 6 1	"	272 11 10	367	7 6 1	load	53 12 3	2,233	326 4 1
" " " 149 „ 100 „	1,121	6 15 11	"	152 7 3	-	- - -	-	- - -	1,121	152 7 3
" " " 99 „ 50 „	444	6 8 5	"	57 - 4	-	- - -	-	- - -	444	57 - 4
" " " 49 „ 25 „	68	5 4 7	"	7 2 7	-	- - -	-	- - -	68	7 2 7
" " Sided, 120 feet and upwards -	274	12 6 6	"	67 10 9	-	- - -	-	- - -	274	67 10 9
" " " 119 to 100 ft.	327	11 15 4	"	76 19 1	529	11 15 4	load	124 9 10	856	201 8 11
" " " 99 „ 80 „	1,778	11 8 3	"	405 16 7	81	11 8 3	"	18 9 9	1,859	424 6 4
" " " 79 „ 60 „	1,150	10 14 7	"	246 15 5	767	10 14 7	"	164 11 8	1,917	411 7 1
" " " 59 „ 40 „	2,070	10 7 4	"	429 13 7	2,524	10 7 4	"	523 6 2	4,594	952 19 9
" " " 39 „ 20 „	5,530	9 8 4	"	1,041 9 8	3,984	9 8 4	"	750 6 5	9,514	1,791 16 1
" " " Under 20 „	2,706	7 17 1	"	425 1 4	1,710	7 17 1	"	268 12 3	4,416	693 13 7
" Thickstuff - - - -	103	various	"	32 11 11	1,322	various	"	391 2 5	1,425	423 14 4
" Plank - - - -	50	"	"	11 11 6	250	"	"	58 - 3	300	69 11 9
Reserved Timber, Rough, 15 feet and upwards -	1,237	"	"	149 11 -	329	"	"	44 11 5	1,566	194 2 5
" " " Under 15 ft.	193	- 1 6 - 1 4	ft. cube	14 7 2	787	- 1 6 - 1 4	ft. cube	58 16 -	980	73 3 2
" " Sided, 10 feet and upwards -	1,399	various	load	240 13 7	971	various	load	170 17 9	2,370	411 11 4
" " " Under 10 ft.	469	- 2 10 - 2 6	ft. cube	65 16 2	537	- 2 10 - 2 6	ft. cube	75 7 11	1,006	141 4 1
Converted Timber and Timber Materials	493	various	-	215 10 5	959	various	-	419 9 6	1,452	634 19 11
To Extra Allowance for Compass, &c. -	-	- - -	-	83 11 8	-	- - -	-	42 16 8	-	126 8 4
To Labour on Conversions - - - -	-	- - -	-	242 4 7	-	- - -	-	58 11 6	-	300 16 1
To Share of General Expenditure, viz :										
Materials - - - -	-	- - -	-	5 2 2	-	- - -	-	95 16 9	-	100 18 11
Labour - - - -	-	- - -	-	24 13 7	-	- - -	-	59 14 7	-	84 8 2
TOTAL - - -	24,617	- - -	-	4,807 4 3	15,117	- - -	-	3,378 13 1	39,734	8,185 17 4

ENGLISH OAK, SPRING-FELED—continued.

Cr.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.									
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.							
	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Amount.	Rate.	Quantity.	Rate.	Value.	Rate.	Amount.					
	Fl. cube.	s. d.	Per	£. s. d.	Fl. cube.	s. d.	Per	£. s. d.	Fl. cube.	s. d.	Per	£. s. d.	Per	£. s. d.				
WOOLWICH:																		
By Produce of Timber Materials returned to Stock, viz. :—																		
Converted Timber, 30 feet and upwards -	985	9 - 3	foot cube.	445 10 2	8 9	foot cube.	430 18 9	306 3	9 14	foot cube.	139 9 10	8 9	134 1 11	1,291 3	585 - -	8 9	foot cube.	565 - 8
" " 20 to 15 feet -	1,475	"	"	666 18 1	"	"	645 1 11	826	"	"	375 18 6	"	361 7 6	2,301	1,042 16 7	"	"	1,006 0 5
" " Under 15 " -	5,446	"	"	2,463 3 6	"	"	2,382 12 6	3,734 1	"	"	1,699 12 5	"	1,633 16 10	9,180 1	4,162 15 11	"	"	4,016 9 4
" Thickstuff -	53	"	"	23 19 6	"	"	23 3 9	968	"	"	436 - -	"	419 2 6	1,011	459 19 6	"	"	442 6 3
" Plank -	243	"	"	109 18 1	various	foot suppl.	106 2 3	477	"	"	217 1 9	various	208 12 9	720	326 19 10	various	foot suppl.	314 15 -
" Board -	28 1	"	"	12 17 10	"	"	12 7 -	46	"	"	20 18 8	"	19 19 9	74 3	33 16 6	"	"	32 6 9
By other Returns to Stock, viz. :—																		
Reserved Timber, Rough, 15 feet and upwards -	1,608	various	load	171 16 3	"	load	171 16 3	93	various	load	9 8 5	"	9 8 5	1,701	181 4 8	"	load	181 4 8
" " Under 15 feet	338	1 6 1 4	ft. cube	25 6 4	1 6 1 4	ft. cube	25 6 4	36	1 6 1 4	ft. cube	2 12 4	1 6 1 4	2 12 4	374 1 4	27 13 8	1 6 1 4	ft. cube	27 13 8
" " Sided, 10 feet and upwards -	3,011	various	load	591 15 4	various	load	591 15 4	1,233	various	load	214 - -	various	214 - -	4,244	805 15 4	various	load	805 15 4
" " Under 10 feet -	660	2 10 2 6	ft. cube	91 10 -	2 10 2 6	ft. cube	91 10 -	1,039	2 10 2 6	ft. cube	139 19 1	2 10 2 6	139 19 1	1,719	231 9 1	2 10 2 6	ft. cube	231 9 1
" Plank -	70	various	ft. sup.	16 1 4	various	ft. sup.	16 1 4	43	various	ft. sup.	10 5 5	various	10 5 5	113	26 6 9	various	ft. sup.	26 6 9
" Board -	-	-	-	-	-	-	-	7	"	"	2 1 9	"	2 1 9	7	2 1 9	"	"	2 1 9
By Extra Allowance for Compass, &c. -	-	-	-	30 3 11	-	-	30 3 11	-	-	-	14 - 4	-	14 - 4	-	44 4 3	-	-	44 4 3
By Offal Wood and Loss -	10,699 1	-	-	158 3 11	-	-	158 3 11	6,298	-	-	97 4 7	-	97 4 7	16,997 1	255 8 6	-	-	255 8 6
By Excess of Cost over Value at which Converted Produce at Pits and Mills has been returned to Stock -	24,617	-	-	4,807 4 3	-	-	4,685 3 3	15,117	-	-	3,378 13 1	-	3,266 13 2	39,734	8,185 17 4	-	-	7,951 16 5
Total -	24,617	-	-	-	-	-	4,807 4 3	15,117	-	-	-	-	9,378 13 1	39,734	-	-	-	8,185 17 4

Dr.

ENGLISH OAK, SPRING-FELLED—continued.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.	
	Quantity.	Rate.		Value.	Quantity.	Rate.		Value.	Quantity.	Value.
CHATHAM:	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>
To Value of Timber Materials drawn from Stock in the Year, viz.:—										
Contract Timber, Rough, 199 to 150 ft.	170	7 6 1	load	24 16 8	174	7 6 1	load	25 8 4	344	50 5 -
" " " 149 „ 100 „	451	6 15 11	„	61 5 11	275	6 15 11	„	37 7 6	726	98 13 5
" " " 99 „ 50 „	3,222	6 8 5	„	413 15 2	1,879	6 8 5	„	241 4 2	5,101	654 19 4
" " " 49 „ 25 „	1,474	5 4 7	„	154 3 1	415	5 4 7	„	43 8 -	1,889	197 11 1
" " " Under 25 „	88	4 4 7	„	7 8 10	50	4 4 7	„	4 4 7	138	11 13 5
" " Sided, 39 to 20 „	23	9 8 4	„	4 6 7	-	- - -	-	- - -	23	4 6 7
" " " Under 20 „	69	7 17 1	„	10 16 9	-	- - -	-	- - -	69	10 16 9
Thickstuff - - - -	-	- - -	-	- - -	2,789	14 6 1	load	797 17 7	2,789	797 17 7
Plank - - - -	-	- - -	-	- - -	133	11 17 6 11 - -	„	31 7 1	133	31 7 1
Reserved Timber, Rough, 15 feet and upwards -	519	various	load	59 3 5	30	4 4 7	„	2 10 9	549	61 14 2
" " " Under 15 ft.	274	- 1 6 - 1 4	ft. cube	20 6 2	128	- 1 6 - 1 4	ft. cube	9 3 2	402	29 9 4
" " Sided, 10 feet and upwards -	4,062	various	load	717 13 7	1,626	9 8 4 7 17 1	load	277 10 2	5,688	995 3 9
" " " Under 10 ft.	1,050	- 2 10 - 2 6	ft. cube	145 17 4	595	- 2 10 - 2 6	ft. cube	81 5 10	1,645	227 3 2
Thickstuff - - - -	165	- 6 5	„	52 18 9	68	- 6 5	„	21 16 4	233	74 15 1
Plank - - - -	407	various	ft. sup.	93 7 3	238	various	ft. sup.	55 4 5	645	148 11 8
Board - - - -	-	- - -	-	- - -	33	- - 6	„	10 1 -	33	10 1 -
To Extra Allowance for Compass, &c. -	-	- - -	-	10 18 4	-	- - -	-	- - -	-	10 18 4
To Labour on Conversions - - - -	-	- - -	-	245 15 3	-	- - -	-	62 14 4	-	308 9 7
To Share of General Expenditure, viz.:—										
Materials - - - -	-	- - -	-	1 15 6	-	- - -	-	36 12 -	-	38 7 6
Labour - - - -	-	- - -	-	45 17 5	-	- - -	-	57 6 3	-	103 3 8
	11,974	- - -	-	2,070 6 -	8,433	- - -	-	1,795 1 6	20,407	3,865 7 6
To Excess of Value at which Converted Produce at the Mills has been returned to Stock for subsequent Issue - - -	-	- - -	-	- - -	-	- - -	-	79 17 5	-	79 17 5
TOTAL - - - -	11,974	- - -	-	2,070 6 -	8,433	- - -	-	1,874 18 11	20,407	3,945 4 11

ENGLISH OAK, SPRING-FEELLED—continued.

Cr.

	SAWPITS.					SAWMILLS.					TOTAL AT PITS AND MILLS.				
	Actual Cost.			Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost.			Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost.			Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.	
	Quantity.	Rate.		Value.	Rate.	Quantity.	Rate.		Value.	Rate.	Quantity.	Rate.		Value.	Rate.
		£. s. d.	Per				£. s. d.	Per				£. s. d.	Per		
CHATHAM:	By Produce of Timber Materials returned to Stock, viz. :-														
	Converted Timber, 30 feet and upwards	235	- 9 - 1	foot cube.											
	" " 29 to 15 feet -	305	" "	" "											
	" " Under 15 "	2,902	" "	1,312 18 3	" "										
	" Thickstuff -	79	" "	35 14 11	" "										
	" Plank -	284	" "	128 7 8	various										
	" Board -	1	" "	- 9 -	" "										
By other Returns to Stock, viz. :-	Reserved Timber, Rough, 15 feet and upwards -	653	various	load											
	" " Under 15 feet -	539	- 1 6 - 1 4	ft. cube											
	" " Sided, 10 feet and upwards -	348	9 8 4 7 17 1	load											
	" " Under 10 feet -	602	- 2 10 - 2 6	ft. cube											
	" Thickstuff -	28	- 6 5 "	" "											
	" Plank -	105	various	ft. sup.											
	" Board -	38	" "	" "											
By Excess of Cost over Value at which Converted Produce at the Pits has been returned to Stock -	Offal Wood and Loss	5,855	- - 2 1	ft. cube											
		11,974	-	- 2,070 6 -											
			-	-											
			-	-											
			-	-											
			-	-											
	TOTAL - - -	11,974	-	- 2,070 6 -											

Dr. **ENGLISH OAK, SPRING-FELLED**—continued.

DESCRIPTION.	SAW PITS.				SAW MILLS.				TOTAL AT PITS AND MILLS.											
	Quantity.	Rate.		Value.	Quantity.	Rate.		Value.	Quantity.	Value.										
SHEERNESS :	<i>Ft. cube.</i>	<i>£.</i>	<i>s.</i>	<i>d.</i>	<i>Per</i>	<i>£.</i>	<i>s.</i>	<i>d.</i>	<i>Ft. cube.</i>	<i>£.</i>	<i>s.</i>	<i>d.</i>								
To Value of Timber Materials drawn from Stock in the Year, viz. :—																				
Contract Timber, Rough, 249 to 200 ft.	207	7	16	4	load	32	7	3	—	—	—	207	32	7	3					
“ “ “ 199 „ 150 „	1,706	7	6	1	“	249	4	4	—	—	—	1,706	249	4	4					
“ “ “ 149 „ 100 „	1,354	6	15	11	“	184	—	7	—	—	—	1,354	184	—	7					
“ “ “ 99 „ 50 „	1,108	6	8	5	“	142	5	9	—	—	—	1,108	142	5	9					
“ “ “ 49 „ 25 „	329	5	4	7	“	34	8	2	—	—	—	329	34	8	2					
“ “ Sided, 119 „ 100 „	238	11	15	4	“	56	—	2	—	—	—	238	56	—	2					
“ “ “ 99 to 80 „	257	11	8	3	“	58	13	2	—	—	—	257	58	13	2					
“ “ “ 79 „ 60 „	1,016	10	14	7	“	218	—	4	—	—	—	1,016	218	—	4					
“ “ “ 59 „ 40 „	1,361	10	7	4	“	282	3	7	257	10	7	4	load	53	5	8				
“ “ “ 39 „ 20 „	2,256	9	8	4	“	424	17	8	169	9	8	4	“	31	16	7				
“ “ “ Under 20 „	244	7	17	1	“	38	6	7	—	—	—	—	—	—	—	244	38	6	7	
“ Thickstuff - - - -	194	15	10	9	“	59	18	9	149	15	10	9	load	44	10	—	343	104	8	9
“ Plank - - - -	53	11	17	6	“	12	11	9	95	9	14	6	“	21	17	6	148	34	9	3
Reserved Timber, Rough, 15 feet and upwards -	1,413	various		“	171	9	8	121	5	4	7	“	12	13	1	1,534	184	2	9	
“ “ “ Under 15 ft.	129	—	1	6	ft. cube	9	13	6	13	—	1	6	ft. cube	—	19	6	142	10	13	—
“ “ Sided, 10 feet and upwards -	1,031	various		load	196	6	2	227	various		load	41	1	2	1,258	237	7	4		
“ “ “ Under 10 ft.	395	—	2	10	ft. cube	54	—	2	58	—	2	10	ft. cube	7	18	4	453	61	18	6
“ Board - - - -	—	—	—	—	—	—	—	—	2	—	—	9	ft. sup.	—	9	9	2	—	9	9
Converted Timber - - - -	347	—	8	9	ft. cube	151	16	3	12	—	8	9	ft. cube	5	5	—	359	157	1	3
To Extra Allowance for Compass, &c. -	—	—	—	—	25	16	4	—	—	—	—	—	—	19	7	—	—	26	15	11
To Labour on Conversions - - - -	—	—	—	—	191	13	10	—	—	—	—	—	3	2	—	—	194	15	10	—
To Share of General Expenditure, viz. :																				
Materials - - - -	—	—	—	—	2	12	8	—	—	—	—	—	3	5	6	—	5	18	2	—
Labour - - - -	—	—	—	—	38	11	9	—	—	—	—	—	3	18	5	—	42	10	2	—
	13,638	—	—	—	2,634	18	5	1,103	—	—	—	—	231	2	1	14,741	2,866	—	6	—
To Excess of Value at which Converted Produce at the Pits and Mills has been returned to Stock for subsequent Issue - - - -	—	—	—	—	777	15	11	—	—	—	—	—	110	9	7	—	* 888	5	6	—
TOTAL - - -	13,638	—	—	—	3,412	14	4	1,103	—	—	—	—	341	11	8	14,741	3,754	6	—	—

* See Note at foot of page 9.

ENGLISH OAK, SPRING-FELLED—continued.

Cr.

DESCRIPTION.	SAWPITS.					SAWMILLS.					TOTAL AT PITS AND MILLS.				
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and charged to Stock for subsequent Issue.			Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.			Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.		
	Quantity.	Rate.	Value.	Rate.	Amount.	Quantity.	Rate.	Value.	Rate.	Amount.	Quantity.	Rate.	Value.	Rate.	Amount.
SHEERNESS: Produce of Timber Materials returned to Stock, viz. :- Converted Timber, 30 feet and upwards - " " 20 to 15 feet - " " Under 15 " - " Thicketstuff - " Plank - " Board -	<i>Ft. cube.</i>	<i>s. d.</i>	<i>£. s. d.</i>	<i>s. d.</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>s. d.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>
	818	6 5	262 4 4	8 9	357 17 6	32	5 10	9 6 4	foot cube.	14 - -	850	8 9	271 10 8	8 9	371 17 6
	1,119	"	358 14 1	"	480 11 3	51	"	14 16 11	"	22 6 3	1,170	"	373 11 -	"	511 17 6
	3,973	"	1,273 11 7	"	1,738 3 9	415	"	120 16 3	"	181 11 3	4,388	6 4½	1,394 7 10	"	1,919 15 -
	147	"	47 2 5	"	64 6 3	93	"	27 1 6	"	40 13 9	240	"	74 3 11	"	105 - -
	543	"	174 1 3	various	237 6 4	140	"	40 15 1	various	61 5 8	683	various	214 16 4	various	298 12 -
	55	"	17 11 -	"	23 15 6	24	"	6 19 9	"	10 8 6	79	"	24 10 9	"	34 4 -
other Returns to Stock, viz. :-															
Reserved Timber, Rough, 15 feet and upwards -	1,613	various	174 13 10	"	load	-	-	-	-	-	1,613	various	174 13 10	load	174 13 10
" " Under 15 feet -	434	1 6 1 4	33 8 8	1 6 1 4	32 8 8	-	-	-	-	-	434	1 6 1 4	32 8 8	1 6 1 4	32 8 8
" " Sided, 10 feet and upwards -	606	various	106 5 -	various	load	17	7 17 1	2 13 5	load	2 13 5	623	various	108 18 5	load	108 18 5
" " Under 10 feet -	586	2 10 2 6	78 12 8	2 10 2 6	78 12 8	23	2 10 2 6	3 2 10	ft. cube	3 2 10	609	2 10 2 6	81 15 6	2 10 2 6	81 15 6
" Thicketstuff -	26	6 5	8 6 10	6 5	8 6 10	-	-	-	-	-	26	6 5	8 6 10	6 5	8 6 10
" Plank -	203	various	40 15 2	various	ft. sup.	9	1 7 - 11½	2 2 9	ft. sup.	2 2 9	212	various	48 17 11	various	48 17 11
" Board -	29	9 6	8 14 3	9 6	8 14 3	3	- 9	- 13 -	"	- 18 -	32	9 6	9 12 3	9 6	9 12 3
Extra Allowance for Compass	-	-	16 16 3	-	16 16 3	-	-	-	-	-	-	-	16 16 3	-	16 16 3
Offal Wood and Loss	3,486	- 2	29 1 1	- 2	29 1 1	296	- 2	2 9 3	ft. cube	2 9 3	3,782	- 2	31 10 4	- 2	31 10 4
	13,638	-	2,634 18 5	-	3,412 14 4	1,103	-	231 2 1	-	341 11 8	14,741	-	2,866 - 6	-	3,754 6
TOTAL	13,638	-	-	-	3,412 14 4	1,103	-	-	-	341 11 8	14,741	-	-	-	3,754 6

* The Cost of these Conversions being so much less than price at which charged to Storekeeper, was caused partly by the timber issued being, to a great extent, of the lower classes of dimensions and prices, and partly by the large proportion of the produce being actual Conversions.

Dr.

ENGLISH OAK, SPRING-FELLED—continued. - - - - -

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.	
	Quantity.	Rate.	Value.	Quantity.	Rate.	Value.	Quantity.	Value.	Quantity.	Value.
PORTSMOUTH:	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Contract Timber, Rough, 280 feet and upwards -	336	8 5 10	load	55 14 4	-	- - -	-	- - -	336	55 14 4
" " " 279 to 250 ft.	522	8 4 11	"	86 1 9	-	- - -	-	- - -	522	86 1 9
" " " 249 " 200 "	420	7 16 4	"	65 13 2	-	- - -	-	- - -	420	65 13 2
" " " 199 " 150 "	3,041	7 6 1	"	444 4 9	-	- - -	-	- - -	3,041	444 4 9
" " " 149 " 100 "	8,307	6 15 11	"	1,129 1 2	-	- - -	-	- - -	8,307	1,129 1 2
" " " 99 " 50 "	26,088	6 8 5	"	3,350 2 8	65	6 8 5	load	8 6 11	26,153	3,358 9 7
" " " 49 " 25 "	12,959	5 4 7	"	1,355 5 11	454	5 4 7	"	47 9 7	13,413	1,402 15 6
" " " Under 25 "	1,657	4 4 7	"	140 3 1	134	4 4 7	"	11 6 8	1,791	151 9 9
" " Sided, 120 feet and upwards -	173	12 6 6	"	42 12 11	-	- - -	-	- - -	173	42 12 11
" " " 119 to 100 ft.	115	11 15 4	"	27 1 3	-	- - -	-	- - -	115	27 1 3
" " " 79 " 60 "	720	10 14 7	"	154 10 -	-	- - -	-	- - -	720	154 10 -
" " " 59 " 40 "	1,835	10 7 4	"	380 9 2	-	- - -	-	- - -	1,835	380 9 2
" " " 39 " 20 "	8,775	9 8 4	"	1,652 12 6	312	9 8 4	load	58 15 2	9,087	1,711 7 8
" " " Under 20 "	5,779	7 17 1	"	907 15 8	425	7 17 1	"	66 15 2	6,204	974 10 10
" Thickstuff - - - -	221	16 7 4 15 10 9	"	71 2 3	-	- - -	-	- - -	221	71 2 3
" Plank - - - -	28	11 17 6 11 - -	"	6 2 -	506	11 - -	load	111 6 5	534	117 8 5
Reserved Timber, Rough, 15 feet and upwards -	5,327	various	"	566 4 7	188	4 4 7	"	15 18 -	5,515	582 2 7
" " " Under 15 ft.	5,304	- 1 6 - 1 4	ft. cube	392 10 2	502	- 1 6 - 1 4	ft. cube	36 18 6	5,806	429 8 8
" " Sided, 10 feet and upwards -	3,264	various	load	547 13 2	231	9 8 4 7 17 1	load	37 17 -	3,495	585 10 2
" " " Under 10 ft.	3,985	- 2 10 - 2 6	ft. cube	543 14 6	1,038	- 2 10 - 2 6	ft. cube	137 6 8	5,023	681 1 2
" Thickstuff - - - -	553	- 6 5	"	177 8 5	97	- 6 5	"	31 2 5	650	208 10 1
" Plank - - - -	544	various	ft. sup.	125 18 9	592	various	ft. sup.	134 7 8	1,136	260 6
" Board - - - -	9	- - 9	"	2 12 6	-	- - -	-	- - -	9	2 12
Converted Timber and Timber Materials	326	various	-	142 17 1	72	- 8 9	ft. cube	31 5 7	398	174 2
To Extra Allowance for Compass, &c. -	-	- - -	-	29 9 5	-	- - -	-	- 2 6	-	29 11 11
To Labour on Conversions - - - -	-	- - -	-	1,356 2 6	-	- - -	-	43 14 2	-	1,399 16 8
To Share of General Expenditure, viz. :										
Materials - - - -	-	- - -	-	22 14 11	-	- - -	-	44 2 -	-	66 16 11
Labour - - - -	-	- - -	-	47 - 5	-	- - -	-	40 14 4	-	87 14 9
To Excess of Value at which Converted Produce at the Pits and Mills has been returned to Stock for subsequent Issue - - - -	90,288	- - -	-	13,822 19 -	4,616	- - -	-	857 8 9	94,904	14,680 7 9
	-	- - -	-	1,476 3 10	-	- - -	-	349 19 5	-	*1,826 3 3
TOTAL - - - -	90,288	- - -	-	15,299 2 10	4,616	- - -	-	1,207 8 2	94,904	16,506 11 -

* See Note at foot of page 11.

Dr. **ENGLISH OAK, SPRING-FELLED**—continued. - - - - -

DESCRIPTION.	SAW PITS.				SAW MILLS.				TOTAL AT PITS AND MILLS.	
	Quantity.	Rate.	Value.		Quantity.	Rate.	Value.		Quantity.	Value.
DEVONPORT:	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Contract Timber, Rough, 249 to 200 ft.	-	- -	-	- -	233	7 16 4	load	36 8 6	233	36 8 6
„ „ „ 199 „ 150 „	172	7 6 1	load	25 2 6	-	- -	-	- -	172	25 2 6
„ „ „ 149 „ 100 „	113	6 15 11	„	15 7 3	144	6 15 11	load	19 11 5	257	34 18 8
„ „ „ 99 „ 50 „	135	6 8 5	„	17 6 9	-	- -	-	- -	135	17 6 9
„ „ Sided, 120 feet and upwards -	122	12 6 6	„	30 1 6	-	- -	-	- -	122	30 1 6
„ „ „ 119 to 100 ft.	112	11 15 4	„	26 7 3	-	- -	-	- -	112	26 7 3
„ „ „ 99 „ 80 „	537	11 8 3	„	122 11 6	352	11 8 3	load	80 6 11	889	202 18 5
„ „ „ 79 „ 60 „	762	10 14 7	„	163 10 3	742	10 14 7	„	159 4 5	1,504	322 14 8
„ „ „ 59 „ 40 „	948	10 7 4	„	196 11 -	2,324	10 7 4	„	481 16 10	3,272	678 7 10
„ „ „ 39 „ 20 „	865	9 8 4	„	162 18 2	2,260	9 8 4	„	425 12 8	3,125	588 10 10
„ „ „ Under 20 „	985	7 17 1	„	154 14 7	137	7 17 1	„	21 10 5	1,122	176 5 -
„ Thickstuff - - -	270	15 10 9 14 6 1	„	82 1 7	2,057	various	„	640 8 8	2,327	722 10 3
„ Plank - - - -	954	11 17 6 11 - -	„	224 12 4	2,136	„	„	494 11 5	3,090	719 3 9
Reserved Timber, Rough, 15 feet and upwards -	190	various	„	20 19 9	-	- -	-	- -	190	20 19 9
„ „ „ Under 15 ft.	14	- 1 6	ft. cube	1 1 -	8	- 1 6	ft. cube	- 12 -	22	1 13 -
„ „ Sided, 10 feet and upwards -	12,434	various	load	2,423 1 10	11,501	various	load	2,304 11 4	23,935	4,727 13 2
„ „ „ Under 10 ft.	2,481	- 2 10 - 2 6	ft. cube	342 15 6	2,982	- 2 10 - 2 6	ft. cube	400 6 8	5,463	743 2 2
„ Thickstuff - - -	21	- 6 5	„	6 14 9	126	- 6 5	„	40 8 6	147	47 3 3
„ Plank - - - -	53	- 1 7 - 1 1	ft. sup.	12 7 3	481	various	ft. sup.	110 11 2	534	122 18 5
„ Board - - - -	-	- -	-	- -	7	- - 9 - - 6	„	2 5 9	7	2 5 9
To Extra Allowance for Compass, &c. -	-	- -	-	54 4 1	-	- -	-	24 17 9	-	79 1 10
To Labour on Conversions - - -	-	- -	-	260 12 5	-	- -	-	66 8 11	-	327 1 4
To Share of General Expenditure, viz. :—										
Materials - - - -	-	- -	-	- 18 11	-	- -	-	35 5 -	-	36 3 11
Labour - - - -	-	- -	-	24 16 10	-	- -	-	48 14 -	-	73 10 10
TOTAL - - - £.	21,168	- -	-	4,368 17 -	25,490	- -	-	5,393 12 4	46,658	9,762 9 4

ENGLISH OAK, SPRING-FEELLED—continued.

Cr.

DESCRIPTION.	SAWPITS.					SAWMILLS.					TOTAL AT PITS AND MILLS.				
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.			Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.			Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.		
	Quantity.	Rate.	Value.	Rate.	Amount.	Quantity.	Rate.	Value.	Rate.	Amount.	Quantity.	Rate.	Value.	Rate.	Amount.
DEVONPORT:															
By Produce of Timber Materials returned to Stock in the Year, viz.:—															
Converted Timber, 30 feet and upwards -	583	9 9	foot cube.	283 14 2	8 9	255 1 3	foot cube.	444	9 5 3	foot cube.	210 3 11	8 9	foot cube.	194 5 -	1,027
" 29 to 15 feet -	1,092	"	"	497 6 10	"	447 2 6	"	1,314	"	"	622 1 4	"	"	574 17 6	2,336
" Under 15 -	3,237	"	"	1,575 4 9	"	1,416 3 9	"	3,050 3	"	"	1,444 3 1	"	"	1,334 11 11	6,287 1
" Thickstuff -	194	"	"	94 8 1	"	84 17 6	"	1,315	"	"	622 10 10	"	"	575 6 3	1,509
" Plank -	779	"	"	379 4 5	various	340 17 7	foot suppl.	2,031	"	"	961 10 -	various	foot suppl.	888 2 10	2,810
" Board -	130	"	"	63 7 7	"	56 8 10	"	365 1	"	"	172 18 5	"	"	158 5 11	495 1
By other Returns to Stock, viz.:—															
Reserved Timber, Rough, 15 feet and upwards -	52	5 4 7	load	3 1 -	5 4 7	3 1 -	load	40	5 4 7	load	4 3 8 5 4 7	load	4 3 8	4 3 8	92
" Under 15 feet	13	1 6	ft. cube	19 6 -	1 6	19 6 -	ft. cube	15	1 6	ft. cube	1 2 6 -	1 6	ft. cube	1 2 6	28
" Sided, 10 feet and upwards	4,858	various	load	901 16 4	various	901 16 4	load	3,204	various	load	598 18 2	various	load	598 18 2	8,062
" Under 10 feet	2,587	2 10 2 6	ft. cube	345 17 10	2 10 2 6	345 17 10	ft. cube	1,726	2 10 2 6	ft. cube	228 19 8	2 10 2 6	ft. cube	228 19 8	4,313
" Thickstuff -	-	-	-	-	-	-	-	57	6 5	"	18 5 9	6 5	"	18 5 9	57
" Plank -	331	various	ft. suppl.	76 5 -	various	76 5 -	ft. suppl.	1,193	various	ft. suppl.	276 12 5	various	ft. suppl.	276 12 5	1,524
" Board -	4	"	"	1 3 -	"	1 3 -	"	130	"	"	38 16 11	"	"	38 16 11	134
By Extra Allowance for Compass -	-	-	-	12 15 7	-	12 15 7	-	-	-	-	1 3 8 1 6 1	-	-	1 3 8	-
By Offal Wood and Loss -	7,378	1 6 1	fathom	133 12 11	1 6 1	133 12 11	fathom	10,605 1	1 6 1	fathom	192 2 -	-	fathom	192 2 -	17,983 1
By Excess of Cost over Value at which Converted Produce at the Pits and Mills has been returned to Stock -	21,168	-	-	4,368 17 -	-	4,076 2 7	-	25,490	-	-	5,393 12 4	-	-	5,085 14 2	46,658
TOTAL	21,168	-	-	-	-	4,368 17 -	-	25,490	-	-	-	-	-	5,393 12 4	46,658

The officers report that the high cost rate of these conversions was caused by a large quantity of the contract timber debited in this sheet (proving unsuitable for the intended conversions), being returned to stock as reserved timber for smaller conversions, thereby a considerable loss had to be borne by the converted timber, which in this case was comparatively small by reason of the lesser value of the reserved timber, loss by offal wood, and the greater part of the labour on contract timber being unproductive.

O.89.

D

Dr. ENGLISH OAK, SPRING-FELLED—continued. - - - - -

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.			
	Quantity.	Rate.		Value.	Quantity.	Rate.		Value.	Quantity.	Value.		
PEMBROKE:	Ft. cube.	£.	s. d.	Per	£. s. d.	Ft. cube.	£.	s. d.	Per	£. s. d.	Ft. cube.	£. s. d.
To Value of Timber Materials drawn from Stock in the Year, viz. :—												
Contract Timber, Rough, 199 to 150 ft.	163	7	6 1	load	23 16 3	-	-	-	-	-	163	23 16 3
" " " 149 " 100 "	2,504	6	15 11	"	340 6 8	-	-	-	-	-	2,504	340 6 8
" " " 99 " 50 "	21,889	6	8 5	"	2,810 18 2	-	-	-	-	-	21,889	2,810 18 2
" " " 49 " 25 "	11,636	5	4 7	"	1,216 18 7	-	-	-	-	-	11,636	1,216 18 7
" " " Under 25 "	686	4	4 7	"	58 - 6	-	-	-	-	-	686	58 - 6
" " Sided, 119 to 100 "	100	11	15 4	"	23 10 8	-	-	-	-	-	100	23 10 8
" " " 79 " 60 "	61	10	14 7	"	13 1 9	-	-	-	-	-	61	13 1 9
" " " 59 " 40 "	88	10	7 4	"	18 4 10	-	-	-	-	-	88	18 4 10
" " " 39 " 20 "	580	9	8 4	"	109 4 7	98	9	8 4	load	18 9 1	678	127 13 8
" " " Under 20 "	497	7	17 1	"	78 1 4	111	7	17 1	"	17 8 8	608	95 10 -
" Thickstuff - - - -	806	14	6 1	"	230 11 8	-	-	-	-	-	806	230 11 8
" Plank - - - -	1,081	-	various	"	245 11 11	-	-	-	-	-	1,081	245 11 11
Reserved Timber, Rough, 15 feet and upwards -	194	5	4 7	"	19 12 6	-	-	-	-	-	194	19 12 6
" " " Under 15 ft.	191	-	1 6	ft. cube	9 15 10	27	-	1 6	ft. cube	1 19 10	158	11 15 8
" " Sided, 10 feet and upwards -	3,170	-	various	load	567 8 -	121	9	8 4	load	19 12 8	3,291	587 - 8
" " " Under 10 ft.	1,450	-	2 10	ft. cube	201 10 8	193	-	2 10	ft. cube	26 2 10	1,643	227 13 6
" Thickstuff - - - -	31	-	6 5	"	9 18 11	-	-	-	-	-	31	9 18 11
" Plank - - - -	7½	-	various	ft. sup.	1 13 10	46	-	1 7	ft. sup.	10 11 5	53½	12 5 3
" Board - - - -	-	-	-	-	-	7	-	- 9	"	2 5 -	7	2 5 -
Converted Timber and Timber Materials	23½	-	various	-	10 5 2	-	-	-	-	-	23½	10 5 2
To Extra Allowance for Compass, &c. -	-	-	-	-	15 8 11	-	-	-	-	-	-	15 8 11
To Labour on Conversions - - - -	-	-	-	-	337 16 2	-	-	-	-	6 18 11	-	344 15 1
To Share of General Expenditure, viz :												
Materials - - - -	-	-	-	-	2 5 5	-	-	-	-	4 2 9	-	6 8 2
Labour - - - -	-	-	-	-	49 7 9	-	-	-	-	4 5 5	-	53 13 2
TOTAL - - -	45,098	-	-	-	6,393 10 1	603	-	-	-	111 16 7	45,701	6,505 6 8

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.			
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent issue.	
	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.
	Ft. cube.	£. s. d.	£. s. d.	Per	Ft. cube.	£. s. d.	£. s. d.	Per	Ft. cube.	£. s. d.	£. s. d.	Per
PEMBROKE:												
Produce of Timber Materials returned to Stock, viz. :—												
Converted Timber, 30 to 15 feet -	122	8- 15 7½	95 7 5	foot cube.	-	-	-	-	122	-	95 7 5	foot cube.
" " Under 15 " -	1,550	"	1,211 13 4	"	64	9 5½	30 4 7	foot cube.	1,614	-	1,241 17 11	"
" Thickstuff -	554	"	433 1 5	"	-	-	-	-	554	15 4	433 1 5	foot cube.
" Plank -	735	"	574 9 2	various	50	9 5½	23 10 3	foot cube.	785	-	507 19 5	various
" Board -	-	-	-	-	42½	"	20 3 9	"	42½	-	20 3 9	"
other Returns to Stock, viz. :—												
Reserved Timber, Rough, 15 feet and upwards -	73	5 4 7 4 4 7	7 6 4	load	-	-	-	-	73	5 4 7 4 4 7	7 6 4	load
" " Under 15 feet -	1,190	1 6 1 4	84 10 8	ft. cube	-	-	-	-	1,190	1 6 1 4	84 10 8	ft. cube
" " Sidel, 10 feet and upwards -	17,694	various	3,185 19 6	load	-	-	-	-	17,694	various	3,185 19 6	load
" " Under 10 feet -	3,002	2 10 2 6	416 0 4	ft. cube	122	2 10 2 6	15 12 -	ft. cube	3,124	2 10 2 6	432 1 4	ft. cube
" Plank -	71	various	15 16 9	ft. sup.	28	various	6 5 7	ft. sup.	99	various	22 2 4	ft. sup.
" Board -	11	"	3 7 4	"	12½	9 7½	3 17 10	"	23½	"	7 5 2	"
Extra Allowance for Compass, &c.	-	-	2 5 -	-	-	-	-	-	-	-	2 5 -	-
Abatements for Timber not of Contract Dimensions -	-	-	7 6 5	-	-	-	-	-	-	-	7 6 5	-
Offal Wood and Loss -	20,096	- 4½	355 17 5	ft. cube	284	- 10½	12 2 7	ft. cube	20,380	- 10½ - 4½	363 - -	ft. cube
Excess of Cost over Value at which Converted Produce at the Pits and Mills has been returned to Stock -	45,098	-	6,393 10 1	-	603	-	111 16 7	-	45,701	-	6,505 6 8	-
TOTAL -	45,098	-	-	-	603	-	-	-	45,701	-	-	-

The Officers report that the Cost of these Conversions being so much more than the price at which charged to Storekeeper, was caused by this Timber being of old date and very inferior. The Rough Timber was to a great extent very defective, thereby increasing the Offal Wood and Loss.
The excess of Cost over Rate Book price, has also been greatly aided by the small quantity of actual Conversions compared with the large proportion of Reserved Timber returned to Stock at the same price, and in some cases less than the price, at which it was issued from Stock, the money loss therewith falling upon the Conversions only.

0.80.

ENGLISH OAK, SPRING-FELLED—continued.

ABSTRACT of the foregoing detailed Debit and Credit Transactions of the Conversion of ENGLISH OAK,

DOCKYARDS.	Page.	D E B T O R.										TOTAL AT PITS AND MILLS.
		S A W P I T S.				S A W M I L L S.						
		V A L U E O F			TOTAL.	V A L U E O F			TOTAL.			
		Timber Materials.	Labour.	General Expenditure.		Timber Materials.	Labour.	General Expenditure.				
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
DEPTFORD - - -	2	5,718 12 3	314 3 6	27 18 6	6,060 14 3	3,655 - 8	75 9 2	124 2 10	3,854 12 8	9,015 6 11		
WOOLWICH - - -	4	4,535 3 11	242 4 7	29 15 9	4,807 4 3	3,164 10 3	58 11 6	155 11 4	3,378 13 1	5,185 17 4		
CHATHAM - - -	6	1,776 17 10	245 15 3	47 12 11	2,070 6 -	1,638 8 11	62 14 4	93 18 3	1,795 1 6	3,865 7 6		
SHEERNESS - - -	8	2,402 - 2	191 13 10	41 4 5	2,634 18 5	220 16 2	3 2 -	7 3 11	231 2 1	2,866 - 6		
PORTSMOUTH - - -	10	12,397 1 2	1,356 2 6	69 15 4	13,822 19 -	728 18 3	43 14 2	84 16 4	857 8 9	14,680 7 9		
DEVONPORT - - -	12	4,082 8 10	260 12 5	25 15 9	4,368 17 -	5,243 4 5	66 8 11	83 19 -	5,393 12 4	9,762 9 4		
PEMBROKE - - -	14	6,001 - 9	337 16 2	51 13 2	6,393 10 1	96 9 6	6 18 11	8 8 2	111 16 7	6,505 6 8		
		36,916 4 11	2,948 8 3	293 15 10	40,158 9 -	14,747 8 2	316 19 -	557 19 10	15,622 7 -	55,780 16 -		
Excess of Value at which Converted Produce at the Pits and Mills has been returned to Stock for subse- quent Issue - - -		- - -	- - -	- - -	484 14 9	- - -	- - -	- - -	166 11 9	*651 6 6		
TOTAL - - - £.		- - -	- - -	- - -	40,643 3 9	- - -	- - -	- - -	15,788 18 9	56,432 2 6		

* For explanation of this difference, see preceding remarks on English Oak, Spring-Felled.

Dr.

ENGLISH OAK, WINTER-FELLED.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.			
	Quantity.	Rate.		Value.	Quantity.	Rate.		Value.	Quantity.	Value.		
DEPTFORD:	Ft. cube.	£.	s. d.	Per	£.	s. d.	Ft. cube.	£.	s. d.	Per	£.	s. d.
Value of Timber Materials drawn from Stock in the Year, viz. :—												
Contract Timber, Rough, 199 to 150 ft.	—	—	—	—	—	—	509	7 6 1	load	74 7 2	509	74 7 2
“ “ “ 149 “ 100 “	471	6 15 11	load	64 — 4	680	6 15 11	“	92 8 6	“	1,151	156 8 10	
“ “ “ 99 “ 50 “	1,176	6 8 5	“	151 — 4	694	6 8 5	“	89 2 5	“	1,870	240 2 9	
“ “ “ 49 “ 25 “	145	5 4 7	“	15 3 4	—	— —	—	— —	—	145	15 3 4	
“ “ Sided, 79 “ 60 “	71	10 14 7	“	15 4 9	—	— —	—	— —	—	71	15 4 9	
“ “ “ 59 “ 40 “	310	10 7 4	“	64 5 6	44	10 7 4	load	9 2 5	“	354	73 7 11	
“ “ “ 39 “ 20 “	771	9 8 4	“	145 4 1	299	9 8 4	“	56 6 3	“	1,070	201 10 4	
“ “ “ Under 20 “	199	7 17 1	“	31 5 2	29	7 17 1	“	4 11 1	“	228	35 16 3	
“ Thickstuff - - - -	137	— 7 8	ft. cube	52 10 4	—	— —	—	— —	—	137	52 10 4	
Reserved Timber, Rough, 15 feet and upwards -	740	various	load	109 5 —	—	— —	—	— —	—	740	109 5 —	
“ “ “ Under 15 feet	51	— 1 9 — 1 7	ft. cube	4 8 7	34	— 1 9 — 1 7	ft. cube	2 19 —	“	85	7 7 7	
“ “ Sided, 10 feet and upwards -	717	various	load	143 19 7	254	various	load	48 2 11	“	971	192 2 6	
“ “ “ Under 10 ft.	44	— 3 5 — 3 —	ft. cube	7 4 6	199	— 3 5 — 3 —	ft. cube	31 17 10	“	243	39 2 4	
“ Plank - - - -	—	— —	—	— —	29	various	ft. sup.	8 5 8	“	29	8 5 8	
Extra Allowance for Compass, Winter-felled, &c. - - - -	—	— —	—	152 11 1	—	— —	—	85 13 10	—	—	238 4 11	
Labour on Conversions - - - -	—	— —	—	54 3 1	—	— —	—	8 1 4	—	—	62 4 5	
Share of General Expenditure, viz. :												
Materials - - - -	—	— —	—	1 2 5	—	— —	—	7 15 7	—	—	8 18 —	
Labour - - - -	—	— —	—	3 13 8	—	— —	—	5 9 1	—	—	9 2 9	
	4,832	— —	—	1,015 1 9	2,771	— —	—	524 3 1	7,603	1,539 4 10		
Excess of Value at which Converted Produce at Mills has been returned to Stock for subsequent Issue - -	—	— —	—	— —	—	— —	—	5 9 4	—	—	5 9 4	
TOTAL - - -	4,832	— —	—	1,015 1 9	2,771	— —	—	529 12 5	7,603	1,544 14 2		

ENGLISH OAK, WINTER-FELLED.

Cr.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.			
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.	
	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.
	ft. cube.	£. s. d.	Per	£. s. d.	ft. cube.	£. s. d.	Per	£. s. d.	ft. cube.	£. s. d.	Per	£. s. d.
By Produce of Timber Materials returned to Stock, viz.:-												
Converted Timber, 30 feet and upwards -	141	- 11 6½	foot cube.	- 10 6	-	-	-	-	141	-	-	-
" " 20 to 15 feet -	318½	"	"	"	68	- 10 2	foot cube.	- 10 6	386½	-	-	-
" " Under 15 feet -	550½	"	"	"	177½	"	"	"	728½	-	-	-
" Plank -	94	"	"	various	64½	"	"	various	158½	-	-	-
" Board -	-	-	-	-	10	"	"	"	10	-	-	-
By other Returns to Stock, viz.:-												
Reserved Timber, Rough, 15 feet and upwards -	528	various	load	various	175	5 4 7	load	5 4 7	703	various	load	load
" " Under 15 feet -	105	- 1 9	ft. cube.	- 1 7	62	- 1 9	ft. cube.	- 1 7	167	1 9	ft. cube.	1 9
" " Sided, 10 feet and upwards.	621	9 8 4	load	9 8 4	937	various	load	various	1,558	various	load	load
" " Under 10 feet	633	- 3 5	ft. cube.	- 3	143	- 3 5	ft. cube.	- 3	886	3 5	ft. cube.	3 5
" Thinkstuff -	8	- 7 8	"	- 7 8	71	- 7 8	"	- 7 8	79	7 8	"	"
" Plank -	55½	various	ft. sup.	various	87½	various	ft. sup.	various	143	various	ft. sup.	various
" Board -	2½	- 11	"	- 11	30½	"	"	"	32½	"	"	"
By Extra Allowance for Compass, Winter-Felled, &c. -	-	-	-	-	-	-	-	-	-	-	-	-
By Offal Wood and Loos -	1,714½	- 4½	ft. cube.	- 4½	945	- 4½	ft. cube.	- 4½	2,659½	- 4½	ft. cube.	- 4½
	4,832	-	-	-	2,771	-	-	-	7,603	-	-	-
By Excess of Cost over Value at which Converted Produce at Pits has been returned to Stock -	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL -	4,832	-	-	-	2,771	-	-	-	7,603	-	-	-

Net Cost of Converted Produce at Pits and Mills, more than Price at which Charged to Storekeeper -

Dr.

ENGLISH OAK, WINTER-FELLED—continued.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.	
	Quantity.	Rate.		Value.	Quantity.	Rate.		Value.	Quantity.	Value.
DEVONPORT:	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Contract Timber, Rough, 280 feet and upwards -	318	8 5 10	load	52 14 8	-	- - -	-	- - -	318	52 14 8
" " " 279 to 250 ft.	796	8 4 11	"	131 5 6	251	8 4 11	load	41 7 11	1,047	172 13 5
" " " 249 ,, 200 "	203	7 16 4	"	31 14 8	-	- - -	-	- - -	203	31 14 8
" " " 199 ,, 150 "	329	7 6 1	"	48 1 3	-	- - -	-	- - -	329	48 1 3
" " " 149 ,, 100 "	1,098	6 15 11	"	149 4 8	-	- - -	-	- - -	1,098	149 4 8
" " " 99 ,, 50 "	514	6 8 5	"	66 - 1	-	- - -	-	- - -	514	66 - 1
" " " 49 ,, 25 "	71	5 4 7	"	7 8 6	45	5 4 7	load	4 14 1	116	12 2 7
" " " Under 25 "	11	4 4 7	"	- 18 7	-	- - -	-	- - -	11	- 18 7
" " Sided, 119 to 100 "	101	11 15 4	"	23 15 4	106	11 15 4	load	24 18 11	207	48 14 3
" " " 99 ,, 80 "	95	11 8 3	"	21 13 8	195	11 8 3	"	44 10 2	290	66 3 10
" " " 79 ,, 60 "	198	10 14 7	"	42 9 9	280	10 14 7	"	60 1 8	478	102 11 5
" " " 59 ,, 40 "	450	10 7 4	"	93 6 -	141	10 7 4	"	29 4 8	591	122 10 8
" " " 39 ,, 20 "	62	9 8 4	"	11 13 6	175	9 8 4	"	32 19 2	237	44 12 8
" " " Under 20 "	82	7 17 1	"	12 17 7	-	- - -	-	- - -	82	12 17 7
" Thickstuff - - - -	-	- - -	-	- - -	12	15 10 9	load	3 14 6	12	3 14 6
" Plank - - - -	-	- - -	-	- - -	95 $\frac{3}{4}$	11 - - 9 14 6	"	20 7 8	95 $\frac{3}{4}$	20 7 8
Reserved Timber, Rough, 15 feet and upwards -	452	various	load	51 14 9	35	4 4 7	"	2 19 2	487	54 13 11
" " " Under 15 ft.	104	- 1 9 - 1 7	ft. cube	9 1 4	-	- - -	-	- - -	104	9 1 4
" " Sided, 10 feet and upwards -	9,280	various	load	1,938 14 2	7,041	various	load	1,464 17 4	16,324	3,403 11 0
" " " Under 10 feet	964	- 3 5 - 3 -	ft. cube	168 17 5	1,112	- 3 5 - 3 -	ft. cube	180 17 3	2,076	339 14 8
" Thickstuff - - - -	6	- 7 8	"	2 6 -	47	- 7 8	"	18 - 4	53	20 6 4
" Plank - - - -	24 $\frac{3}{4}$	various	ft. sup.	7 - 7	148 $\frac{3}{4}$	various	ft. sup.	41 17 -	173 $\frac{1}{2}$	48 17 7
To Extra Allowance for Compass, Winter-Felled, &c. - - - -	-	- - -	-	605 8 1	-	- - -	-	422 15 4	-	1,028 3 5
To Labour on Conversions - - - -	-	- - -	-	186 4 -	-	- - -	-	27 1 1	-	213 5 1
To Share of General Expenditure, viz. :—										
Materials - - - -	-	- - -	-	- 13 6	-	- - -	-	14 7 1	-	15 - 7
Labour - - - -	-	- - -	-	17 15 2	-	- - -	-	19 6 11	-	37 2 1
TOTAL - - - -	15,158 $\frac{3}{4}$	- - -	-	3,670 18 9	9,687 $\frac{1}{2}$	- - -	-	2,454 - 3	24,846 $\frac{1}{2}$	6,124 19 -

ENGLISH OAK, WINTER-FELLED—continued.

Cr.

DESCRIPTION.	SAWPITS.					SAWMILLS.					TOTAL AT PITS AND MILLS.							
	Actual Cost.			Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost.			Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost.			Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.				
	Quantity.	Rate.		Value.	Rate.	Amount.	Quantity.	Rate.		Value.	Rate.	Amount.	Quantity.	Rate.		Value.	Rate.	Amount.
		£. s. d.	Per					£. s. d.	Per					£. s. d.	Per			
DEVONPORT:	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
By Produce of Timber Materials returned to Stock, viz.:-																		
Converted Timber, 30 feet and upwards	788	- 12 6½	foot cube.	493 11 5	- 10 6	412 13 -	526	- 12 2½	foot cube.	821 11 10	- 10 6	276 3 -	1,312	- 10 6	foot cube.	815 3 3	- 10 6	688 16 -
" " 29 to 15 feet	1,066	"	"	669 8 -	"	559 13 -	606	"	"	370 10 1	"	318 3 -	1,672	"	"	1,039 18 1	"	877 16 -
" " Under 15 "	1,336½	"	"	839 5 3	"	701 13 3	1,018½	"	"	622 13 10	"	534 14 3	2,355	"	"	1,461 19 1	"	1,236 7 6
" Thickstuff	-	-	-	-	-	-	45	"	"	27 10 3	"	23 12 6	45	"	"	27 10 3	"	23 12 6
" Plank	105½	- 12 6½	foot cube.	66 4 11	various	55 7 10	235	"	"	143 13 8	various	123 7 10	340½	"	foot suppl.	209 18 7	various	178 15 8
" Board	148½	"	"	93 8 1	"	78 1 11	140½	"	"	85 14 10	"	73 12 8	289	"	"	170 2 11	"	151 14 7
By other Returns to Stock, viz.:-																		
Reserved Timber, Rough, 15 feet and upwards	907	various	load	112 2 2	"	112 2 2	30	5 4 7	load	3 2 9	5 4 7	3 2 9	937	various	load	115 4 11	"	115 4 11
" " Under 15 ft.	99	- 1 9 1 7	ft. cube	8 11 7	- 1 9 1 7	8 11 7	8	- 1 9	ft. cube	- 14 -	- 1 9	- 14 -	107	- 1 9 1 7	ft. cube	9 5 7	- 1 9 1 7	9 5 7
" " Sided, 10 feet and upwards	4,136	various	load	789 4 4	various	789 4 4	2,270	various	load	453 6 5	various	453 6 5	6,406	various	load	1,242 10 9	various	1,242 10 9
" " Under 10 ft.	1,540	- 3 5 3 -	ft. cube	248 14 2	- 3 5 3 -	248 14 2	812½	- 3 5 3 -	ft. cube	130 7 1	- 3 5 3 -	130 7 1	2,352½	- 3 5 3 -	ft. cube	379 1 3	- 3 5 3 -	379 1 3
" Plank	269½	various	ft. sup.	75 7 9	various	75 7 9	408½	various	ft. sup.	114 12 2	various	114 12 2	678½	various	ft. sup.	189 19 11	various	189 19 11
" Board	6½	- 11 -	"	2 7 8	- 11 -	2 7 8	79½	"	"	29 - 3	"	29 - 3	85½	"	"	31 7 11	"	31 7 11
By Extra Allowance for Compass, Winter-Felled, &c.	-	-	-	186 9 10	-	186 9 10	-	-	-	87 12 1	-	87 12 1	-	-	-	274 1 11	-	274 1 11
By Offal Wood and Loss	4,767½	1 6 1	fathom	86 3 7	1 6 1	86 3 7	3,508½	1 6 1	fathom	63 11 -	1 6 1	63 11 -	8,206½	1 6 1	fathom	149 14 7	1 6 1	149 14 7
By Excess of Cost over Value at which Converted Produce at Pits and Mills has been returned to Stock	15,168½	-	-	3,070 18 9	-	3,316 10 1	9,687½	-	-	2,454 - 3	-	2,231 19 -	24,846½	-	-	6,124 19 -	-	5,548 9 1
	-	-	-	-	-	354 8 8	-	-	-	-	-	222 1 3	-	-	-	-	-	*576 9 11
TOTAL	15,168½	-	-	-	-	3,670 18 9	9,687½	-	-	-	-	2,454 - 3	24,846½	-	-	-	-	6,124 19 -

* This Excess of Cost more than Price at which charged to Storekeeper, was caused by the proportion of Timber issued, of large and expensive dimensions, being greater than the usual average, also by the large proportion of Reserved Timber returned to Stock at the same price, and in some cases at a less price, at which it was originally charged, the money loss therewith being borne by the Conversions only.

ENGLISH OAK, WINTER-FELLED—continued

ABSTRACT of the foregoing detailed Debit and Credit Transactions of the Conversion of ENGLISH OAK,

DOCKYARDS.	Page.	D E B T O R.									
		S A W P I T S.				S A W M I L L S.				TOTAL AT PITS AND MILLS.	
		V A L U E O F			TOTAL.	V A L U E O F			TOTAL.		
		Timber Materials.	Labour.	General Expenditure.		Timber Materials.	Labour.	General Expenditure.			
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
DEPTFORD - - -	18	956 2 7	54 3 1	4 16 1	1,015 1 9	502 17 1	8 1 4	13 4 8	524 3 1	1,539 4 10	
DEVONPORT - - -	20	3,466 6 1	186 4 -	18 8 8	3,670 18 9	2,393 5 2	27 1 1	33 14 -	2,454 - 3	6,124 19 -	
		4,422 8 8	240 7 1	23 4 9	4,686 - 6	2,896 2 3	35 2 5	46 18 8	2,978 3 4	7,664 3 10	
Excess of Cost over Value at which Converted Produce at Pits and Mills has been returned to Stock - - }		- -	- -	- -	- -	- -	- -	- -	- -	- -	
TOTAL - - - £.		- -	- -	- -	4,686 - 6	- -	- -	- -	2,978 3 4	7,664 3 10	

ENGLISH OAK, WINTER-FELLED—continued.

WINTER-FELLED, at the SAWPITS and SAWMILLS of the several undermentioned Dockyards in the Year 1866-67.

C R E D I T O R.

S A W P I T S.					S A W M I L L S.					T O T A L A T P I T S A N D M I L L S.				
Actual Cost of Timber Materials Converted, and Returned to Stock.	Value of other Returns to Stock.		Actual Cost of Timber Materials Converted, and Returned to Stock.	Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.	TOTAL.	Value of other Returns to Stock.		Actual Cost of Timber Materials Converted, and Returned to Stock.	Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.	TOTAL.	Value of other Returns to Stock.		Actual Cost of Timber Materials Converted, and Returned to Stock.	Rate Book Price, or Value at which Timber Materials have been Credited to Pits and Mills and Charged to Stock for subsequent Issue.
	Reser- ved Timber Materials.	Offal.				Reser- ved Timber Materials.	Offal.				Reser- ved Timber Materials.	Offal.		
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
636 11 7	346 4 2	32 3 -	1,015 1 9	938 1 -	3,670 18 9	343 11 5	17 14 5	162 17 3	529 12 5	524 3 1	2,231 10 -	689 15 7	49 17 5	1,487 13 5
2,161 17 8	1,422 17 6	86 3 7	3,670 18 9	3,316 10 1	818 11 9	63 11 -	1,571 14 6	2,231 10 -	2,454 - 3	3,733 12 2	2,241 12 3	149 14 7	5,548 9 1	7,036 2 6
2,798 12 3	1,769 1 8	118 6 7	4,686 - 6	4,274 11 1	1,162 6 2	81 5 5	1,731 11 9	2,761 11 5	2,678 3 4	4,533 4 -	2,931 7 10	199 12 -	7,664 3 10	7,036 2 6
-	-	-	-	411 9 5	-	-	-	216 11 11	-	-	-	-	-	*628 1 4
-	-	-	-	1,686 - 6	-	-	-	2,978 3 4	-	-	-	-	-	7,664 3 10

* For explanation of this difference, see preceding remarks on English Oak, Winter-felled.

Dr.

ITALIAN OAK.

DESCRIPTION.	SAW PITS.			SAW MILLS.			TOTAL AT PITS AND MILLS.			
	Quantity.	Rate.	Value.	Quantity.	Rate.	Value.	Quantity.	Value.		
DEPTFORD:	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Contract Timber, Sided :										
Roman - 30 feet and upwards -	2,287	13 - -	load	594 12 5	2,287	13 - -	load	594 12 5	4,574	1,189 4 10
„ 20 and under 30 feet -	2,254	12 5 -	„	552 4 7	1,140	12 5 -	„	279 6 -	3,394	831 10 7
„ 14 „ „ 20 „ -	500	11 5 -	„	112 10 -	37	11 5 -	„	8 6 6	537	120 16 6
„ Under 14 feet -	121	10 5 -	„	24 16 1	10	10 5 -	„	2 1 -	131	26 17 1
Sardinian - 30 feet and upwards -	506	13 - -	„	131 11 2	257	13 - -	„	66 16 5	763	198 7 7
„ 20 and under 30 feet -	408	12 5 -	„	99 19 2	189	12 5 -	„	46 6 1	597	146 5 3
„ 14 „ „ 20 „ -	475	11 5 -	„	106 17 6	386	11 5 -	„	86 16 10	861	193 14 4
„ Under 14 feet -	117	10 5 -	„	23 19 8	136	10 5 -	„	27 17 7	253	51 17 3
Sicilian - 30 feet and upwards -	512	13 10 -	„	138 4 10	599	13 10 -	„	161 14 7	1,111	299 10 5
„ 20 and under 30 feet -	213	12 10 -	„	53 5 -	1,167	12 10 -	„	291 15 -	1,380	345 - -
„ 14 „ „ 20 „ -	496	11 5 -	„	111 12 -	511	11 5 -	„	114 19 6	1,007	226 11 6
„ Under 14 feet -	261	10 5 -	„	53 10 1	249	10 5 - 11 5 6	„	51 4 2	510	104 14 3
Tuscan - 30 feet and upwards -	3,424	14 10 -	„	992 19 2	5,108	14 10 -	„	1,481 6 5	8,532	2,474 5 7
„ 20 and under 30 feet -	3,028	13 3 -	„	796 7 3	4,582	13 3 -	„	1,205 1 4	7,610	2,001 8 7
„ 14 „ „ 20 „ -	1,312	11 16 -	„	309 12 8	1,655	11 16 -	„	390 11 7	2,967	700 4 3
„ Under 14 feet -	231	10 10 - 11 11 -	„	49 2 9	335	10 10 - 11 11 -	„	71 10 11	566	120 13 8
Reserved Timber, Sided :										
Roman - 10 feet and upwards -	65	various	„	14 11 4	80	various	„	18 1 7	145	32 12 11
„ Under 10 feet -	44	- 3 8 - 3 3	ft. cube	7 19 8	295	- 3 8 - 3 3	ft. cube	49 18 4	339	57 18 -
Sardinian - 10 feet and upwards -	24	11 5 - 10 5 -	load	5 4 -	27	12 5 -	load	6 12 4	51	11 16 4
„ Under 10 feet -	-	- - -	-	- - -	88	- 3 8 - 3 3	ft. cube	15 3 6	88	15 3 6
Sicilian - 10 feet and upwards -	93	13 10 - 11 5 -	load	234 5	71	11 5 - 10 5 -	load	14 16 8	164	38 1 1
„ Under 10 feet -	-	- - -	-	- - -	155	- 4 - - 3 7	ft. cube	28 13 4	155	28 13 4
Tuscan - 10 feet and upwards -	197	various	load	51 4 5	371	various	load	92 10 6	568	143 14 11
„ Under 10 feet -	46½	- 3 9 - 3 4	ft. cube	8 11 1	910	- 3 9 - 3 4	ft. cube	157 10 10	956½	166 1 11
Reserved Thickstuff -	6	- 6 10	„	2 1 -	-	- - -	-	- - -	6	2 1 -
„ Plank -	13	- 1 9	ft. sup.	3 8 3	4	- 1 6½	ft. sup.	1 1 7	17	4 9 10
Converted Timber -	5½	- 8 10	ft. cube	2 8 7	-	- - -	-	- - -	5½	2 8 7
To Labour on Conversions -	-	- - -	-	212 16 7	-	- - -	-	110 17 5	-	323 14 -
To Share of General Expenditure, viz. :—										
Materials -	-	- - -	-	4 8 -	-	- - -	-	107 3 6	-	111 11 6
Labour -	-	- - -	-	14 9 4	-	- - -	-	75 2 6	-	89 11 10
TOTAL -	16,639	- - -	-	4,501 11 -	20,649	- - -	-	5,557 18 5	37,288	10,059 9 5

ITALIAN OAK.

Cr.

DESCRIPTION.	SAWPITS.					SAWMILLS.					TOTAL AT PITS AND MILLS.				
	Actual Cost.			Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost.			Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost.			Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.	
	Quantity.	Rate.	Value.	Rate.	Amount.	Quantity.	Rate.	Value.	Rate.	Amount.	Quantity.	Rate.	Value.	Rate.	Amount.
	Ft. cube.	£. s. d.	Per	£. s. d.	£. s. d.	Ft. cube.	£. s. d.	Per	£. s. d.	£. s. d.	Ft. cube.	£. s. d.	Per	£. s. d.	£. s. d.
DEPTFORD:															
By Produce of Timber Materials returned to Stock, viz:—															
Converted Timber:															
Roman - 29 to 15 feet -	986½	- 9 1½	foot cube.	- 8 10	435 14 1	1,176	- 9 3	foot cube.	- 8 10	519 8 -	2,162½	- 9 1½	foot cube.	8 10	955 2 1
" Under 15 " -	1,714½	"	"	"	757 4 9	601½	"	"	"	265 11 1	2,315½	"	"	"	1,022 15 10
Sardinian - 20 to 15 feet -	104	- 9 1½	"	"	45 18 8	25	- 9 6½	"	"	11 - 10	129	- 9 3½	"	"	56 19 6
" Under 15 " -	666	"	"	"	294 3 -	441½	"	"	"	195 2 2	1,107½	"	"	"	489 5 2
Sicilian - 30 feet and upwards -	48	- 8 7½	"	- 9 1	21 16 -	-	-	-	-	-	48	- 9 1	"	"	21 16 -
" 29 to 15 feet -	166	"	"	"	75 7 10	31	- 10 -	foot cube.	- 9 1	14 1 7	197	- 9 5½	"	"	89 9 5
" Under 15 " -	588½	"	"	"	265 18 4	1,103½	"	"	"	501 3 6	1,689	"	"	"	767 1 10
Tuscan - 30 feet and upwards -	-	-	-	-	-	50	- 11 -	"	- 9 2	22 18 4	50	- 9 2	"	"	22 18 4
" 29 to 15 feet -	845½	- 10 9	foot cube.	- 9 2	387 12 8	1,453½	"	"	"	666 3 9	2,299½	"	"	"	1,053 16 5
" Under 15 " -	2,877½	"	"	"	1,318 19 5	3,984½	"	"	"	1,856 4 7	6,862½	"	"	"	3,145 4 -
Converted Plank -	8½	various	foot suppl.	various	3 19 8	13	various	foot suppl.	various	5 18 -	21½	various	foot suppl.	various	9 17 8
By other Returns to Stock, viz:—															
Reserved Timber, Sided:															
Roman - 10 feet and upwards -	70	"	load	"	15 11 -	221	"	load	"	49 3 8	291	"	load	"	64 14 8
" Under 10 feet -	562	- 3 8	ft. cube	- 3 3	95 11 11	409	- 3 8	ft. cube	- 3 3	70 4 8	971	- 3 8	ft. cube	- 3 3	165 16 7
Sardinian - 10 feet and upwards -	54	- 11 5	load	- 10 5	11 19 -	63	- 12 5	load	- 11 5	14 14 4	117	- 12 5	load	- 11 5	26 13 4
" Under 10 feet -	140	- 3 8	ft. cube	- 3 3	25 5 4	144	- 3 8	ft. cube	- 3 3	24 12 7	200	- 3 8	ft. cube	- 3 3	49 17 11
Sicilian - 10 feet and upwards -	84	- 11 5	load	- 10 5	18 9 2	182	- 11 5	load	- 10 5	42 7 4	266	- 11 5	load	- 10 5	60 16 6
" Under 10 feet -	163	- 4 -	ft. cube	- 3 7	30 9 1	388	- 4 -	ft. cube	- 3 7	72 17 -	551	- 4 -	ft. cube	- 3 7	103 6 1
Tuscan - 10 feet and upwards -	414	various	load	various	99 13 11	592½	various	load	various	153 11 -	1,006½	various	load	various	253 4 11
" Under 10 feet -	886	- 3 9	ft. cube	- 3 4	155 18 4	1,392	- 3 9	ft. cube	- 3 4	242 19 7	2,278	- 3 9	ft. cube	- 3 4	398 17 11
Reserved Thick-staff -	25	various	"	various	8 8 4	21	- 6 10	-	- 6 10	7 3 6	46	various	"	various	15 11 10
" Plank -	151½	"	ft. suppl.	"	39 8 6	655	various	ft. suppl.	various	143 9 7	706½	various	ft. suppl.	various	182 18 1
Offal Wood and Loss -	6,081	- 2½	ft. cube	- 2½	69 13 5	7,602	- 2½	ft. cube	- 2½	89 7 11	13,883	- 2½	ft. cube	- 2½	159 1 4
By Excess of Cost over Value at which Converted Produce at Pits and Mills has been returned to Stock -	16,059	-	-	-	4,177 2 5	20,649	-	-	-	6,557 18 5	37,288	-	-	-	9,115 5 5
Total -	16,059	-	-	-	4,501 11 -	20,649	-	-	-	6,557 18 5	37,288	-	-	-	10,059 9 5

* The cost of these Conversions being so much above the rate book price was caused, chiefly, by the large proportion of the lightest and most expensive classes of Timber issued for Conversion.

ITALIAN OAK—continued.												
DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.			
	Quantity.	Rate.		Value.	Quantity.	Rate.		Value.	Quantity.	Value.		
WOOLWICH:	Ft. cube.	£.	s. d.	Per	£.	s. d.	Ft. cube.	£.	s. d.	Ft. cube.	£.	s. d.
Value of Timber Materials drawn from Stock in the Year, viz. :—												
Contract Timber, Sided :												
Roman - 30 feet and upwards -	871	13	-	load	226 9 2	472	13	-	load	122 14 4	1,343	349 3 6
„ 20 and under 30 feet -	1,089	12	5	„	266 16 1	1,138	12	5	„	278 16 2	2,227	545 12 3
„ 14 „ „ 20 „ -	200	11	5	„	45 -	249	11	5	„	56 - 6	449	101 - 6
„ Under 14 feet -	57	10	5	„	11 13 8	77	10	5	„	15 15 8	134	27 9 4
Sardinian - 30 feet and upwards -	891	13	-	„	231 13 2	353	13	-	„	91 15 7	1,244	323 8 9
„ 20 and under 30 feet -	692	12	5	„	169 10 9	497	12	5	„	121 15 3	1,189	291 6 -
„ 14 „ „ 20 „ -	246	11	5	„	55 7 -	365	11	5	„	82 2 6	611	137 9 6
„ Under 14 feet -	51	10	5	„	10 9 1	38	10	5	„	7 15 9	89	18 4 10
Sicilian - 30 feet and upwards -	116	13	10	„	31 6 5	64	13	10	„	17 5 7	180	48 12 -
„ 20 and under 30 feet -	271	12	10	„	67 15 -	192	12	10	„	48 - -	463	115 15 -
„ 14 „ „ 20 „ -	168	11	5	„	37 16 -	214	11	5	„	48 3 -	382	85 19 -
„ Under 14 feet -	-	-	-	-	- -	105	10	5	„	21 10 6	105	21 10 6
Tuscan - 30 feet and upwards -	2,187	14	10	load	634 4 7	2,271	14	10	„	658 11 9	4,458	1,292 16 4
„ 20 and under 30 feet -	2,700	13	3	„	710 2 -	2,811	13	3	„	739 5 10	5,511	1,449 7 10
„ 14 „ „ 20 „ -	748	11	16	„	176 10 6	1,157	11	16	„	273 1 -	1,905	449 11 6
„ Under 14 feet -	103	10	10	„	21 12 7	194	10	10	„	40 14 9	297	62 7 4
Reserved Timber, Sided :												
Roman - 10 feet and upwards -	38	10	5	„	7 15 9	-	-	-	-	-	38	7 15 9
„ Under 10 feet -	39	-	3 8	ft. cube	7 3 -	18	-	3 8	ft. cube	3 6 -	57	10 9 -
Sardinian - 10 feet and upwards -	62	various		load	13 18 2	12	10	5 2	load	2 9 2	74	16 7 4
„ Under 10 feet -	-	-	-	-	- -	5	-	3 8	ft. cube	- 18 4	5	- 18 4
Sicilian - 10 feet and upwards -	30	13	10	load	8 2 -	-	-	-	-	-	30	8 2 -
„ Under 10 feet -	5	-	4 -	ft. cube	1 - -	-	-	-	-	-	5	1 - -
Tuscan - 10 feet and upwards -	76	13 3 10 10	-	load	17 9 11	109½	various		load	25 16 11	185½	43 6 10
„ Under 10 feet -	75	- 3 9 - 3 4		ft. cube	13 17 11	72	- 3 9		ft. cube	13 10 -	147	27 7 11
Converted Timber - - -	227½	- 9 2 - 8 10		„	102 3 1	155	various		„	70 8 -	382½	172 11 1
Labour on Conversions - - -	-	-	-	-	115 15 10	-	-	-	-	51 5 7	-	167 1 5
Share of General Expenditure, viz. :—												
Materials - - - -	-	-	-	-	2 8 6	-	-	-	-	84 2 7	-	86 11 1
Labour - - - -	-	-	-	-	13 2 -	-	-	-	-	52 5 7	-	65 7 7
TOTAL - - -	10,942½	-	-	-	2,999 2 2	10,568½	-	-	-	2,927 10 4	21,511	5,926 12 6

Cr.

ITALIAN OAK—continued.

D E S C R I P T I O N.	S A W P I T S.				S A W M I L L S.				T O T A L A T P I T S A N D M I L L S.				
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.		
	Quantity.	£. s. d.	Per	Value.	Quantity.	£. s. d.	Per	Value.	Quantity.	£. s. d.	Rate.	Amount.	
WOOLWICH: By Produce of Timber Materials returned to Stock, viz. — Converted Timber: Roman - 30 feet and upwards - " 29 to 15 feet - " Under 15 " - Sardinian - 30 feet and upwards - " 29 to 15 feet - " Under 15 " - Sicilian - 29 to 15 " - " Under 15 " - Tuscan - 30 feet and upwards - " 29 to 15 feet - " Under 15 " - Converted Plank - - - - By other Returns to Stock, viz. :— Reserved Timber, Sided: Roman - 10 feet and upwards - " Under 10 feet - Sardinian - 10 feet and upwards - " Under 10 feet - Sicilian - 10 feet and upwards - " Under 10 feet - Tuscan - 10 feet and upwards - " Under 10 feet - Returned Plank - - - - Offal Wood and Loss - - - - By Excess of Cost over Value at which Converted Produce at Pits and Mills has been returned to Stock - - - - Total - - - -	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	
	32	- 9 11	foot cube.	14 11 9	-	-	-	-	32	14 11 9	- 8 10	foot cube.	14 2 8
	680	"	"	310 - 6	883½	- 8 2½	foot cube.	362 1 4	1,563½	- 8 8	foot cube.	690 10 11	
	547½	"	"	249 12 6	329	"	"	134 16 7	876½	-	"	387 2 5	
	-	-	-	-	30	- 8 4	"	12 10 10	13 5 -	-	"	13 5 -	
	514	- 9 3	foot cube.	237 10 4	374	"	"	156 6 -	888	- 8 10½	"	392 4 -	
	513½	"	"	237 5 9	374	"	"	156 6 -	887½	-	"	391 19 7	
	74	- 8 11½	"	33 - 6	58	- 9 2½	"	26 13 1	132	- 9 - 3	"	59 19 -	
	237	"	"	105 15 3	256	"	"	117 12 7	493	-	"	223 18 1	
	-	-	-	-	30	- 9 10½	"	14 16 -	30	-	"	13 15 -	
	1,761½	- 9 8	foot cube	851 13 5	1,811½	"	"	893 14 1	3,573	- 9 9½	"	1,637 12 6	
	1,523	"	"	736 7 2	1,828	"	"	901 16 11	3,351	-	"	1,535 17 6	
	6	various	foot suppl.	2 14 8	1½	various	foot suppl.	- 14 10	7½	various	foot suppl.	3 7 1	
	115	"	load	25 16 1	20	12 5 -	load	4 18 -	135	"	load	30 14 1	
110½	- 3 8	ft. cube	20 1 10	28	- 3 8	ft. cube	4 17 8	138½	- 3 8	ft. cube	24 19 6		
87	various	load	19 1 1	15	11 5 -	load	3 7 6	102	various	load	22 8 7		
58	- 3 8	ft. cube	10 7 8	19½	- 3 8	ft. cube	3 6 1½	77½	- 3 8	ft. cube	13 14 7		
22	12 10 -	load	5 10 -	-	-	-	-	22	12 10 -	load	5 10 -		
27	- 4 -	ft. cube	5 8 -	28	- 4 -	ft. cube	5 12 -	55	- 4 -	ft. cube	11 - -		
96½	11 16 -	load	29 15 2	83	13 3 -	load	20 12 2	179½	various	load	41 7 4		
238½	- 3 9	ft. cube	43 17 9	240	- 3 9	ft. cube	43 6 8	479½	- 3 9	ft. cube	87 4 5		
31	various	ft. suppl.	5 8 3	-	-	-	-	21	various	ft. suppl.	5 8 3		
4,278½	-	-	64 4 7	4,159½	-	-	64 1 2	8,438	-	-	128 5 9		
10,942½	-	-	2,999 2 2	10,568½	-	-	2,927 10 4	21,511	-	-	5,734 6 3		
-	-	-	-	-	-	-	-	-	-	-	192 6 3		
10,942½	-	-	-	10,568½	-	-	-	21,511	-	-	5,926 12 6		

Dr.	ITALIAN OAK—continued.									
	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.	
DESCRIPTION.	Quantity.	Rate.	Value.	Quantity.	Rate.	Value.	Quantity.	Value.		
CHATHAM:	<i>Ft.cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft.cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft.cube.</i>	<i>£. s. d.</i>
To Value of Timber Materials drawn from Stock in the Year, viz.:—										
Contract Timber, Sided :										
Roman - 30 feet and upwards -	70	13 - -	load	18 4 -	-	- - -	-	- - -	70	18 4 -
„ 20 and under 30 feet -	23	12 5 -	„	5 12 8	51	12 5 -	load	12 9 10	74	18 2 6
„ 14 „ 20 „ -	52	11 5 -	„	11 14 -	-	- - -	-	- - -	52	11 14 -
„ Under 14 feet - -	13	10 5 -	„	2 13 3	-	- - -	-	- - -	13	2 13 3
Sardinian - 30 feet and upwards -	311	13 - -	„	80 17 2	-	- - -	-	- - -	311	80 17 2
„ 20 and under 30 feet -	144	12 5 -	„	35 5 7	75	12 5 -	load	18 7 6	219	53 13 1
„ 14 „ 20 „ -	49	11 5 -	„	11 - 6	-	- - -	-	- - -	49	11 - 6
„ Under 14 feet - -	37	10 5 -	„	7 11 8	13	10 5 -	load	2 13 3	50	10 4 11
Sicilian - 20 and under 30 feet -	20	12 10 -	„	5 - -	-	- - -	-	- - -	20	5 - -
„ 14 „ 20 „ -	-	- - -	-	- - -	16	11 5 -	load	3 12 -	16	3 12 -
Tuscan, Modena, and Istrian, 30 feet and upwards	95	14 10 -	load	27 11 -	31	14 10 -	„	8 19 9	126	36 10 9
„ „ 20 and under 30 feet	427	13 3 -	„	112 6 -	1,030	13 3 -	„	270 17 9	1,457	383 3 9
„ „ 14 „ 20 „ -	444	11 16 -	„	104 15 8	137	11 16 -	„	32 6 7	581	137 2 3
„ „ Under 14 feet - -	365	10 10 -	„	76 12 10	36	10 10 -	„	7 11 2	401	84 4 -
Reserved Timber, Sided :										
Roman - 10 feet and upwards -	19	11 5 -	„	4 5 6	12	10 5 -	„	2 9 2	31	6 14 8
„ Under 10 feet - -	24	- 3 8 - 3 3	ft. cube	4 3 5	18	- 3 8 - 3 3	ft. cube	3 4 4	42	7 7 9
Sardinian - 10 feet and upwards -	926	various	load	201 6 11	233	various	load	52 - 1	1,159	253 7 -
„ Under 10 feet - -	291	- 3 8 - 3 3	ft. cube	52 18 3	39	- 3 8 - 3 3	ft. cube	6 18 5	330	59 16 8
Tuscan, Modena, and Istrian, 10 feet and upwards	3,520	various	load	809 11 8	820	various	load	193 19 3	4,340	1,003 10 11
„ „ Under 10 feet - -	874	- 3 9 - 3 4	ft. cube	162 7 11	258	- 3 9 - 3 4	ft. cube	47 9 7	1,132	209 17 6
Reserved Plank - - - -	49 $\frac{3}{4}$	various	ft. sup.	12 18 8	-	- - -	-	- - -	49 $\frac{3}{4}$	12 18 8
To Labour on Conversions - - -	-	- - -	-	217 8 11	-	- - -	-	21 10 -	-	238 18 11
To Share of General Expenditure, viz.:—										
Materials - - - - -	-	- - -	-	1 11 6	-	- - -	-	12 10 7	-	14 2 1
Labour - - - - -	-	- - -	-	40 11 3	-	- - -	-	19 12 6	-	60 3 9
TOTAL - - - -	7,753 $\frac{3}{4}$	- - -	-	2,006 8 4	2,769	- - -	-	716 11 9	10,522 $\frac{3}{4}$	2,723 - 1

ITALIAN OAK--continued.

C.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.			
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.	
	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.
	<i>Ft. cube.</i> <i>£. s. d.</i> <i>Per</i>	<i>£. s. d.</i> <i>£. s. d.</i> <i>Per</i>	<i>£. s. d.</i> <i>£. s. d.</i> <i>Per</i>	<i>£. s. d.</i> <i>£. s. d.</i> <i>Per</i>	<i>Ft. cube.</i> <i>£. s. d.</i> <i>Per</i>	<i>£. s. d.</i> <i>£. s. d.</i> <i>Per</i>	<i>£. s. d.</i> <i>£. s. d.</i> <i>Per</i>	<i>£. s. d.</i> <i>£. s. d.</i> <i>Per</i>	<i>Ft. cube.</i> <i>£. s. d.</i> <i>Per</i>	<i>£. s. d.</i> <i>£. s. d.</i> <i>Per</i>	<i>£. s. d.</i> <i>£. s. d.</i> <i>Per</i>	<i>£. s. d.</i> <i>£. s. d.</i> <i>Per</i>
CHATHAM: By Produce of Timber Materials returned to Stock, viz. :- Converted Timber : Roman - - - Under 15 feet Sardinian - - - " Sicilian - - - " Tuscan, Modena, and Istrian - - - " Converted Thickstuff - - - " " Plank - - - " " Board - - - "	61	*- 14 4	43 16 7	- 8 10	37	- 8 9	16 3 7	- 8 10	98	- 12 3	60 - 2	- 8 10
	849	- 9 2½	390 15 1	"	145	- 10 1½	73 6 7	"	991	- 9 4	461 1 8	"
	5	*1 - 11	5 4 9	- 9 1	5	*- 13 10½	3 9 4	- 9 1	10	- 17 5	8 14 1	- 9 1
	2,752	- 9 11½	1,372 17 -	- 9 2	815	*- 12 8½	517 11 -	- 9 2	3,567	- 10 7½	1,890 8 -	- 9 2
	72	various	35 3 9	various	-	-	-	-	72	various	35 3 9	various
By other Returns to Stock, viz. :- Reserved Timber, Sided : Roman - - - Under 10 feet Sardinian - - - 10 ft. and upwards " Under 10 feet Tuscan and Istrian - 10 ft. and upwards " Under 10 feet Reserved Plank - - - " Oiled Wood and Less - - - " By Excess of Cost over Value at which Converted Produce at Pits and Mills has been returned to Stock - - -	22	- 3 8 - 3 3	3 16 1	- 3 8 - 3 3	7	- 3 8	1 5 8	- 3 8	29	- 3 8 - 3 3	5 1 9	- 3 8 - 3 3
	20	12 5 -	4 18 -	12 5 -	28	10 5 -	6 1 7	11 5 -	48	various	10 19 7	various
	103	- 3 8 - 3 3	17 12 3	- 3 8 - 3 3	26	- 3 8	4 11 2	- 3 8	129	- 3 8 - 3 3	22 3 5	- 3 8 - 3 3
	33	10 10 -	6 18 7	10 10 -	102	11 16 -	21 16 8	11 16 -	135	11 16 - 10 10 -	28 15 3	11 16 - 10 10 -
	216	- 3 9 - 3 4	38 7 11	- 3 9 - 3 4	314	- 3 9	56 7 6	- 3 9	530	- 3 9 - 3 4	91 15 5	- 3 9 - 3 4
TOTAL - - -	37½	various	9 12 6	various	21	various	5 7 1	various	58½	various	14 19 7	various
	3,503	- 2½ - 2	36 9 8	- 2½ - 2	1,269	- 2½	10 11 7	- 2½	4,772	- 2½ - 2	47 1 3	- 2½ - 2
	7,753½	-	2,006 8 4	-	2,769	-	716 11 9	-	10,522½	-	2,723 - 1	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
* The officers report, that all the logs of contract timber from which these conversions were produced were partially defective, and, as the nature of the conversion required extreme compass, the remains were unfit for Reserved Timber, and were made offal, amounting to two-thirds of the whole quantity issued. These circumstances caused the excessive cost of these conversions.												

Dr. ITALIAN OAK—continued.												
DESCRIPTION.	SAW PITS.				SAW MILLS.				TOTAL AT PITS AND MILLS.			
	Quantity.	Rate.		Value.	Quantity.	Rate.		Value.	Quantity.	Value.		
	Ft. cube.	£.	s. d.	Per	£.	s. d.	Ft. cube.	£.	s. d.	Per	£.	s. d.
SHEERNESS:												
To Value of Timber Materials drawn from Stock in the Year, viz. :—												
Contract Timber, Sided :												
Roman - 30 feet and upwards -	479	13	-	load	124 10 10	37	13	-	load	9 12 5	516	134 3 3
„ 20 and under 30 feet -	769	12	5	„	188 8 1	192	12	5	„	47 - 10	961	235 8 11
„ 14 „ 20 „ -	422	11	5	„	94 19 -	19	11	5	„	4 5 6	441	99 4 6
„ Under 14 feet - -	194	10	5	„	39 15 5	-	-	-	-	-	194	39 15 5
Sardinian - 30 feet and upwards	31	13	-	„	8 1 2	-	-	-	-	-	31	8 1 2
Tuscan - 30 feet and upwards -	1,213	14	10	„	351 15 5	-	-	-	-	-	1,213	351 15 5
„ 20 and under 30 feet -	323	13	3	„	84 19 -	-	-	-	-	-	323	84 19 -
„ 14 „ 20 „ -	629	11	16	„	148 8 11	-	-	-	-	-	629	148 8 11
„ Under 14 feet - -	301	10	10	„	63 1 11	-	-	-	-	-	301	63 1 11
Reserved Timber, Sided :												
Roman - 10 feet and upwards -	114	11	5	„	24 18 2	-	-	-	-	-	114	24 18 2
„ Under 10 feet - -	9	-	3 8	ft. cube	1 13 -	3	-	3 3	ft. cube	- 9 9	12	2 2 9
Tuscan - 10 feet and upwards -	381	11	16	load	84 4 11	13	10	10	load	2 14 7	394	86 19 6
„ Under 10 feet - -	345	-	3 9	ft. cube	63 16 3	27	-	3 9	ft. cube	4 13 9	372	68 10 -
		-	3 4				-	3 4				
Converted Timber - - -	3,511	-	9 2	„	1,589 8 10	108	-	9 2	„	48 9 -	3,619	1,637 17 10
		-	8 10				-	8 10				
Labour on Conversions - - -	-	-	-	-	139 5 1	-	-	-	-	- 17 5	-	140 2 6
Share of General Expenditure, viz. :—												
Materials - - - - -	-	-	-	-	1 18 3	-	-	-	-	- 18 5	-	2 16 8
Labour - - - - -	-	-	-	-	28 - 7	-	-	-	-	1 2 1	-	29 2 8
TOTAL - - -	8,721	-	-	-	3,037 4 10	399	-	-	-	120 3 9	9,120	3,157 8 7

ITALIAN OAK—continued.

Cr.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.			
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.	
	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.
	<i>Fl. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>
SHEERNES:												
By Produce of Timber Materials returned to Stock, viz.:												
Converted Timber:												
Roman - 20 to 15 feet -	32	8 1½	foot cube.	12 19 2	8 10	foot cube.	14 2 8					
" Under 15 " -	1,517	"	"	614 8 1	"	"	670 - 2		44	12 8½	foot cube.	
Sardinian - 20 to 15 feet -	179	12 3	"	109 13 7	"	"	79 1 2					
" Under 15 " -	423	"	"	262 17 4	"	"	189 9 6		179	12 2½	"	
Tuscan - 20 to 15 feet -	282	10 -	"	140 17 6	9 2	"	129 5 -		476			
" Under 15 " -	3,490	"	"	1,713 9 1	"	"	1,572 1 8		282	9 11½	"	
Converted Plank -	4	2 4½	foot suppl.	1 12 5	2 6½	foot suppl.	1 15 11		14	various	foot suppl.	
" Board -	½	10 -	"	6 1 -	10½	"	7 2 -		3	10	"	
By other Returns to Stock, viz.:												
Reserved Timber, Sited:												
Roman - 10 feet and upwards -	10	10 5 -	load	2 1 -	10 5 -	load	2 1 -		114	11 5 -	load	
" Under 10 feet -	168	3 8 -	ft. cube	29 13 1	3 3	ft. cube	29 13 1		186	3 8 -	ft. cube	
Tuscan - 10 feet and upwards -	109	11 16 -	load	23 7 8	10 10 -	load	23 7 8		109	11 16 -	load	
" Under 10 feet -	244	3 9 -	ft. cube	42 8 4	3 4	ft. cube	42 8 4		244	3 9 -	ft. cube	
Reserved Plank -	251	various	foot suppl.	65 - 3	various	foot suppl.	65 - 3		250	various	foot suppl.	
" Board -	4½	9½	"	1 7 9	9½	"	1 7 9		4½	9½	"	
Offal Wood and Loss -	2,061	2	ft. cube	17 3 6	2	ft. cube	17 3 6		2,158	2	ft. cube	
By Excess of Cost over Value at which Converted Produce at Pits and Mills has been returned to Stock.												
	8,721			3,037 4 10			2,837 4 10		390			
							200 -					
TOTAL	8,721						3,037 4 10		390			

* The cost of these conversions exceeding the price at which charged to Storekeeper, was caused by the greatest proportion of the timber issued being converted and charged at the rates for converted timber, viz., 8s. 10d. and 9s. 2d. per foot cube.

† This excess of cost was caused by the Reserved remains being, chiefly, credited at the rates of contract timber, and, in some cases, at lower rates than those at which the timber was issued; the whole of the expense of labour and general expenditure, together with the loss of offal, falling on the conversions.

Dr. ITALIAN OAK—continued.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.		
	Quantity.	Rate.		Value.	Quantity.	Rate.		Value.	Quantity.	Value.	
PORTSMOUTH:	<i>Ft. cube.</i>	<i>£.</i>	<i>s. d.</i>	<i>Per</i>	<i>£.</i>	<i>s. d.</i>			<i>Ft. cube.</i>	<i>£.</i>	<i>s. d.</i>
To Value of Timber Materials drawn from Stock in the Year, viz.:—											
Contract Timber, Sided :											
Roman - 20 and under 30 feet -	488	12	5 -	load	119 11 2	539	12 5 -	load	132 1 1	1,027	251 12 3
" 14 " " 20 " -	976	11	5 -	"	219 12 -	1,328	11 5 -	"	298 16 -	2,304	518 8 -
" Under 14 feet -	797	10	5 -	"	163 7 8	687	10 5 -	"	140 16 8	1,484	304 4 4
Sardinian-30 feet and upwards -	901	13	- -	"	234 5 2	-	- - -	-	- - -	901	234 5 2
" 20 and under 30 feet -	1,056	12	5 -	"	258 14 5	231	12 5 -	load	56 11 11	1,287	315 6 4
" 14 " " 20 " -	762	11	5 -	"	171 9 -	316	11 5 -	"	71 2 -	1,078	242 11 -
" Under 14 feet -	196	10	5 -	"	40 3 7	56	10 5 -	"	11 9 7	252	51 13 2
Sicilian - 20 and under 30 feet -	21	12	10 -	"	5 5 -	-	- - -	-	- - -	21	5 5 -
" 14 " " 20 " -	97	11	5 -	"	21 16 6	-	- - -	-	- - -	97	21 16 6
" Under 14 feet -	80	10	5 -	"	16 8 -	12	10 5 -	load	2 9 2	92	18 17 2
Tuscan - 30 feet and upwards -	895	14	10 -	"	259 11 -	31	14 10 -	"	8 19 10	926	268 10 10
" 20 and under 30 feet -	1,478	13	3 -	"	388 14 3	396	13 3 -	"	104 2 11	1,874	492 17 2
" 14 " " 20 " -	775	11	16 -	"	182 18 -	328	11 16 -	"	77 8 2	1,103	260 6 2
" Under 14 feet -	561	10	10 -	"	117 16 2	188	10 10 -	"	39 9 7	749	157 5 9
Reserved Timber, Sided :											
Roman - 10 feet and upwards -	10	10	5 -	"	2 1 -	10	10 5 -	"	2 1 -	20	4 2 -
" Under 10 feet -	382½	- 3 8	ft. cube		66 15 7	27	- 3 8	ft. cube	4 15 8	409½	71 11 3
" - 3 3							- 3 3				
Sardinian-10 feet and upwards -	570	various	load	121 4 7	-	- - -	-	- - -	570	121 4 7	
" Under 10 feet -	736½	- 3 8	ft. cube	128 9 5	39½	- 3 8	ft. cube	7 - 10	776	135 10 3	
" - 3 3							- 3 3				
Sicilian - Under 10 feet -	12½	- 3 7	"	2 4 9	-	- - -	-	- - -	12½	2 4 9	
Tuscan - 10 feet and upwards -	391	11 16 -	load	86 6 6	-	- - -	-	- - -	391	86 6 6	
" Under 10 feet -	1,001	10 10 -	ft. cube	179 2 1	70½	- 3 9	ft. cube	12 19 2	1,071½	192 1 3	
" - 3 9							- 3 4				
" - 3 4											
Reserved Plank - - - -	83½	various	foot supfl.	21 2 2	-	- - -	-	- - -	83½	21 2 2	
Converted Timber and Timber Materials	49	"	-	22 5 9	-	- - -	-	- - -	49	22 5 9	
To Labour on Conversions - - -	-	- - -	-	320 4 8	-	- - -	-	23 6 -	-	343 10 8	
To Share of General Expenditure, viz. :											
Materials - - - - -	-	- - -	-	5 6 9	-	- - -	-	23 10 1	-	28 16 10	
Labour - - - - -	-	- - -	-	11 1 5	-	- - -	-	21 13 8	-	32 15 1	
	12,319	- - -	-	3,165 16 7	4,259	- - -	-	1,038 13 4	16,578	4,204 9 11	
To Excess of Value at which Converted Produce at Pits and Mills has been returned to Stock for subsequent Issue -	-	- - -	-	132 4 -	-	- - -	-	232 11 8	-	364 15 8	
TOTAL - - -	12,319	- - -	-	3,298 - 7	4,259	- - -	-	1,271 5 -	16,578	4,569 5 7	

ITALIAN OAK—continued.

Cr.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.			
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.	
	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.
PORTSMOUTH: By Produce of Timber Materials returned to Stock, viz.:- Converted Timber: Roman - 29 to 15 feet - " Under 15 " - Sardinian - 29 to 15 feet - " Under 15 " - Sicilian - " - Tuscan - 29 to 15 feet - " Under 15 " - Converted Plank - " Board -	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>
	1,497	7 5	foot cube.	554 17 5	8 10	foot cube.	661 3 6	8 10	21 13 7	8 10	foot cube.	27 16 6
	27	8 4½	"	11 7 -	"	"	11 18 6	"	35 17 9	"	"	47 5 2
	2,075½	"	"	872 6 8	"	"	916 13 7	"	107 19 8	"	"	142 4 4
	108½	7 10½	"	42 15 4	9 1	"	49 5 6	"	2 7 2	9 1	"	3 12 8
	-	-	-	-	-	-	-	-	18 4 6	9 2	"	21 1 8
	2,557½	9 4½	foot cube.	1,202 5 6	9 2	foot cube.	1,172 3 9	"	197 18 3	"	"	228 18 9
	219	various	foot suppl.	93 4 -	various	foot suppl.	97 14 4	-	-	-	foot suppl.	-
	6½	"	"	3 1 8	"	"	3 2 5	-	-	-	"	-
	-	-	-	-	-	-	-	-	-	-	-	-
By other Returns to Stock, viz.:- Reserved Timber, Sided: Roman - 10 feet and upwards - " Under 10 feet - Sardinian - 10 feet and upwards - " Under 10 feet - Sicilian - " - Tuscan - 10 feet and upwards - " Under 10 feet - Reserved Plank - " Board -	10 10 5	-	load	2 1 -	10 5 -	load	2 1 -	-	4 2 -	10 5 -	load	6 3 -
	282	3 8	ft. cube	47 18 2	3 3	ft. cube	47 18 2	3 3	72 12 5	3 3	ft. cube	72 12 5
	115	various	load	24 15 2	various	load	24 15 2	-	-	-	load	-
	489	3 8	ft. cube	84 8 5	3 3	ft. cube	84 8 5	64	10 17 7	3 8	ft. cube	10 17 7
	35	4 -	"	6 8 4	4 -	"	6 8 4	2½	- 8 11	3 7	"	- 8 11
	170	11 16	load	38 7 -	11 16	load	38 7 -	38	8 8 11	11 16	load	8 8 11
	614½	3 9	ft. cube	108 5 10	3 4	ft. cube	108 5 10	175	31 8 9	3 9	ft. cube	31 8 9
	122½	various	foot suppl.	31 2 2	various	foot suppl.	31 2 2	3	- 15 9	1 9	foot suppl.	- 15 9
	3½	"	"	1 2 5	"	"	1 2 5	-	-	-	"	-
	-	-	-	-	-	-	-	-	-	-	-	-
Official Wood and Loss -	3,986½	- 2½	ft. cube	41 10 6	- 2½	ft. cube	41 10 6	998½	10 8 1	- 2½	ft. cube	10 8 1
	12,319	-	-	3,165 16 7	-	-	3,298 - 7	4,259	1,038 13 4	-	-	1,271 5 -
Total - - -												
Total - - -												

* The cost of these conversions being so much less than the price at which charged to Storekeeper, was caused by the nature of the conversions, and, being produced from appropriate logs, the amount of offal and loss was less than the usual average for this timber.

Dr. ITALIAN OAK—continued.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.			
	Quantity.	Rate.		Value.	Quantity.	Rate.		Value.	Quantity.	Value.		
DEVONPORT:	<i>Ft. cube.</i>	<i>£.</i>	<i>s. d.</i>	<i>Per</i>	<i>£.</i>	<i>s. d.</i>	<i>Per</i>	<i>£.</i>	<i>s. d.</i>	<i>Ft. cube.</i>	<i>£.</i>	<i>s. d.</i>
To Value of Timber Materials drawn from Stock in the Year, viz.:												
Contract Timber, Sided:												
Roman - 30 feet and upwards -	421	13	-	load	109 9 2	95	13	-	load	24 14 -	516	134 3 2
" 20 and under 30 feet -	1,906	12	5	"	466 19 5	532	12	5	"	130 6 10	2,438	597 6 3
" 14 " " 20 " -	368	11	5	"	82 16 -	349	11	5	"	78 10 6	717	161 6 6
" Under 14 feet -	636	11 5 6	10 5 -	"	130 15 4	85	10	5	"	17 8 6	721	148 3 10
Sardinian - 30 feet and upwards -	703	13	-	"	182 15 7	942	13	-	"	244 18 5	1,645	427 14 -
" 20 and under 30 feet -	1,269	12	5	"	310 18 1	1,089	12	5	"	266 16 1	2,358	577 14 2
" 14 " " 20 " -	295	11	5	"	66 7 6	305	11	5	"	68 12 6	600	135 - -
" Under 14 feet -	32	11 5 6	10 5 -	"	6 14 11	35	10	5	"	7 3 6	67	13 18 5
Sicilian - 30 feet and upwards -	411	13	10	"	110 19 5	-	-	-	-	411	110 19 5	
" 14 and under 20 feet -	178	11	5	"	40 1 -	31	11	5	load	6 19 6	209	47 - 6
" Under 14 feet -	160	11 5 6	10 5 -	"	33 4 7	11	10	5	"	2 5 1	171	35 9 8
Tuscan - 30 feet and upwards -	2,918	14	10	"	846 4 5	1,419	14	10	"	411 10 2	4,337	1,257 14 7
" 20 and under 30 feet -	2,224	13	3	"	584 18 3	1,427	13	3	"	375 6 -	3,651	960 4 3
" 14 " " 20 " -	2,239	11	16	"	528 8 1	889	11	16	"	209 16 1	3,128	738 4 2
" Under 14 feet -	1,055	11 11 -	10 10 -	"	223 4 2	188	10	10	"	39 9 7	1,243	262 13 9
Reserved Timber, Sided:												
Roman - 10 feet and upwards -	324	various	-	"	71 4 -	133	various	"	"	29 12 11	457	100 16 11
" Under 10 feet -	106	- 3 8	- 3 3	ft. cube	19 - 9	162	- 3 8	- 3 3	ft. cube	29 1 1	268	48 1 10
Sardinian - 10 feet and upwards -	445	11 5 -	10 5 -	load	94 13 8	50	10	5	load	10 5 -	495	104 18 8
" Under 10 feet -	235	- 3 8	- 3 3	ft. cube	42 15 5	105	- 3 8	- 3 3	ft. cube	18 15 10	340	61 11 3
Sicilian - 10 feet and upwards -	79	various	-	load	18 16 1	-	-	-	-	79	18 16 1	
" Under 10 feet -	18	- 4 -	- 3 7	ft. cube	3 10 9	2	- 3 7	-	ft. cube	- 7 2	20	3 17 11
Tuscan - 10 feet and upwards -	1,228	various	-	load	282 19 1	401	various	load	"	95 8 3	1,629	378 7 4
" Under 10 feet -	875	- 3 9	- 3 4	ft. cube	162 6 8	329	- 3 9	- 3 4	ft. cube	60 1 3	1,204	222 7 11
Reserved Plank - - -	1½	- 1 3	-	foot suppl.	- 7 6	3	- 1 6½	-	foot suppl.	- 15 10	4½	1 3 4
To Labour on Conversions - - -	-	-	-	-	342 14 11	-	-	-	-	33 5 3	-	376 - 2
To Share of General Expenditure, viz.:												
Materials - - - -	-	-	-	-	1 4 9	-	-	-	-	17 13 -	-	18 17 9
Labour - - - -	-	-	-	-	32 13 8	-	-	-	-	24 7 2	-	57 - 10
TOTAL - - -	18,126½	-	-	-	4,796 3 2	8,582	-	-	-	2,203 9 6	26,708½	6,999 12 8

Dr.

ITALIAN OAK—continued.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.	
	Quantity.	Rate.	Value.		Quantity.	Rate.	Value.		Quantity.	Value.
	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>
PEMBROKE:										
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Reserved Timber, Sided :										
Roman - under 10 feet - - - - -	11	- 3 3	ft.cube	1 15 9	-	- - -	-	- - -	11	1 15 9
Sardinian - 10 feet and upwards - - - - -	11	10 5 -	load	2 5 1	-	- - -	-	- - -	11	2 5 1
„ Under 10 feet - - - - -	11	- 3 8	ft.cube	1 19 1	-	- - -	-	- - -	11	1 19 1
„ - 3 3										
Tuscan - 10 feet and upwards - - - - -	16	11 16 -	load	3 15 6	-	- - -	-	- - -	16	3 15 6
„ Under 10 feet - - - - -	148	- 3 9	ft.cube	27 2 1	-	- - -	-	- - -	148	27 2 1
„ - 3 4										
To Labour on Conversions - - - - -	-	- - -	-	7 2 3	-	- - -	-	- - -	-	7 2 3
To Share of General Expenditure, viz. :—										
Materials - - - - -	-	- - -	-	- - 11	-	- - -	-	- - -	-	- - 11
Labour - - - - -	-	- - -	-	1 - 9	-	- - -	-	- - -	-	1 - 9
TOTAL - - -	197	- - -	-	45 1 5	-	- - -	-	- - -	197	45 1 5

ABSTRACT of the foregoing detailed Debit and Credit Transactions of the Conversion of ITALIAN OAK

DEBTOR.											
DOCKYARDS.	Page.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.	
		VALUE OF			TOTAL.	VALUE OF			TOTAL.		
		Timber Materials.	Labour.	General Expenditure.		Timber Materials.	Labour.	General Expenditure.			
		£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.			
DEPTFORD - - - -	24	4,269 17 1	212 16 7	18 17 4	4,501 11 -	5,264 15 -	110 17 5	182 6 -	5,557 18 5	10,059 9 5	
WOOLWICH - - - -	26	2,867 15 10	115 15 10	15 10 6	2,999 2 2	2,739 16 7	51 5 7	136 8 2	2,927 10 4	5,926 12 6	
CHATHAM - - - -	28	1,746 16 8	217 8 11	42 2 9	2,006 8 4	662 18 8	21 10 -	32 3 1	716 11 9	2,723 - 1	
SHEERNESS - - - -	30	2,868 - 11	139 5 1	29 18 10	3,037 4 10	117 5 10	- 17 5	2 - 6	120 3 9	3,157 8 7	
PORTSMOUTH - - - -	32	2,829 3 9	320 4 8	16 8 2	3,165 16 7	970 3 7	23 6 -	45 3 9	1,038 13 4	4,204 9 11	
DEVONPORT - - - -	34	4,419 9 10	342 14 11	33 18 5	4,796 3 2	2,128 4 1	33 5 3	42 - 2	2,203 9 6	6,999 12 8	
PEMBROKE - - - -	36	36 17 6	7 2 3	1 1 8	45 1 5	- - -	- - -	- - -	- - -	45 1 5	
		19,038 1 7	1,355 8 3	157 17 8	20,551 7 6	11,883 3 9	241 1 8	440 1 8	12,564 7 1	33,115 14 7	
Excess of Cost over Value at which Converted Produce at Pits and Mills has been returned to Stock - - -		- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	
TOTAL - - - £.		- - -	- - -	- - -	20,551 7 6	- - -	- - -	- - -	12,564 7 1	33,115 14	

ITALIAN OAK—continued.

Cr.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.			
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.	
	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.
	<i>Fl. cube.</i>	<i>s. d.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>Fl. cube.</i>	<i>s. d.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>Fl. cube.</i>	<i>s. d.</i>	<i>£. s. d.</i>	<i>Per</i>
PEMBROKE:												
By Produce of Timber Materials returned to Stock, viz. :—												
Converted Timber :												
Roman - under 15 feet	4	10 1	2 - 4	foot cube.	-	-	-	-	4	10 1	2 - 4	foot cube.
Sardinian "	8½	12 -	4 18 11	"	-	-	-	-	8½	12 -	4 18 11	"
Tuscan "	61½	11 -½	33 19 10	9 2	"	28 3 9	-	-	61½	11 -½	33 19 10	9 2
By other Returns to Stock, viz. :—												
Reserved Timber, Sidel :												
Tuscan - under 10 feet	13	3 4	2 3 4	3 4	"	2 3 4	-	-	13	3 4	2 3 4	3 4
Offal Wood and Loss	110½	4½	1 19 -	- 4½	"	1 19 -	-	-	110½	4½	1 19 -	- 4½
By Excess of Cost over Value at which Converted Produce at Pits has been returned to Stock	197	-	45 1 5	-	-	37 14 3	-	-	197	-	45 1 5	-
TOTAL	197	-	-	-	-	45 1 5	-	-	197	-	-	-

* These conversions consisted of "fillings" requiring great taper, and occasioning considerable loss in Offal Wood, which will account for the excess of cost prices over those charged to the Storekeeper.

at the SAWPITS and SAWMILLS of the several undermentioned Dockyards in the Year 1866-67.

C R E D I T O R.

SAWPITS.	SAWMILLS.				TOTAL AT PITS AND MILLS.			
	Value of other Returns to Stock.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Value of other Returns to Stock.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.	
	Actual Cost of Timber Materials Converted, and Returned to Stock.	Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.	Actual Cost of Timber Materials Converted, and Returned to Stock.	Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.	Actual Cost of Timber Materials Converted, and Returned to Stock.	Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.	Actual Cost of Timber Materials Converted, and Returned to Stock.	Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.
	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
Actual Cost of Timber Materials Converted, and Returned to Stock.	3,931 3 -	500 14 7	69 13 5	4,501 11 -	8,578 10 3	4,938 3 -	8,578 10 3	4,938 3 -
Value of other Returns to Stock.	2,778 11 9	156 5 10	64 4 7	2,999 2 2	5,556 -	2,854 7 10	5,556 -	2,854 7 10
Reserved Timber Materials.	1,888 13 4	81 5 4	36 9 8	2,006 8 1	2,499 3 10	562 5 2	2,499 3 10	562 5 2
Offal.	2,856 3 3	163 18 1	17 3 6	3,037 1 10	2,945 9 3	103 10 -	2,945 9 3	103 10 -
TOTAL.	2,779 17 7	344 8 6	41 10 6	3,165 16 7	3,679 8 6	1,271 5 -	3,679 8 6	1,271 5 -
Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.	4,044 3 11	624 13 8	127 5 7	4,796 3 2	5,925 9 3	2,076 1 2	5,925 9 3	2,076 1 2
Actual Cost of Timber Materials Converted, and Returned to Stock.	40 10 1	2 3 4	1 19 -	45 1 5	40 19 1	-	40 19 1	-
Value of other Returns to Stock.	18,319 11 11	1,873 9 4	358 6 3	20,551 7 6	29,425 - 2	11,805 12 2	29,425 - 2	11,805 12 2
Reserved Timber Materials.	-	-	-	-	758 14 11	-	758 14 11	-
Offal.	-	-	-	-	-	-	-	-
TOTAL.	-	-	-	-	-	-	-	-

† For explanation of this difference, see preceding remarks on Italian Oak.

Dr.

AMERICAN OAK. - - - - -

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.	
	Quantity.	Rate.		Value.	Quantity.	Rate.		Value.	Quantity.	Value.
DEPTFORD:	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Contract Timber, Sided, 149 to 120 ft.	135	13 10 -	load	36 9 -	120	13 10 -	load	32 8 -	255	68 17 -
" " " 119 " 100 "	212	13 4 6	"	56 1 6	215	13 4 6	"	56 17 4	427	112 18 10
" " " 99 " 80 "	545	12 10 6	"	136 10 5	345	12 10 6	"	86 8 5	890	222 18 10
" " " 79 " 60 "	-	- - -	-	- - -	75	12 2 -	"	18 3 -	75	18 3 -
Reserved Timber, Sided, 10 feet and upwards -	207	various	load	48 19 7	72	11 - -	"	15 3 -	279	64 2 7
" " " Under 10 ft.	-	- - -	-	- - -	7	- 3 5	ft. cube	1 3 11	7	1 3 11
To Labour on Conversions - - -	-	- - -	-	7 3 11	-	- - -	-	- 17 9	-	8 1 8
To Share of General Expenditure, viz. :—										
Materials - - - - -	-	- - -	-	- 3 -	-	- - -	-	- 16 11	-	- 19 11
Labour - - - - -	-	- - -	-	- 9 10	-	- - -	-	- 11 11	-	1 1 9
	1,099	- - -	-	285 17 3	834	- - -	-	212 10 3	1,933	498 7 6
To Excess of Value at which Converted Produce at Pits and Mills has been returned to Stock for subsequent Issue - - - - -	-	- - -	-	41 16 3	-	- - -	-	33 19 4	-	75 15 7
TOTAL - - -	1,099	- - -	-	327 13 6	834	- - -	-	246 9 7	1,933	574 3 1
WOOLWICH:										
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Contract Timber, Sided, 149 to 120 ft.	141	13 10 -	load	38 1 5	252	13 10 -	load	68 - 9	393	106 2 2
" " " 119 " 100 "	216	13 4 6	"	57 2 7	212	13 4 6	"	56 1 5	428	113 4 -
" " " 99 " 80 "	359	12 10 6	"	89 18 7	877	12 10 6	"	219 13 9	1,236	309 12 4
" " " 79 " 60 "	282	12 2 -	"	68 4 10	1,081	12 2 -	"	261 12 -	1,363	329 16 10
" " " 59 " 40 "	96	11 10 -	"	22 1 7	820	11 10 -	"	188 12 -	916	210 13 7
" " " 39 " 20 "	183	11 - -	"	40 5 2	368	11 - -	"	80 19 2	551	121 4 4
" " " Under 20 "	51	9 10 -	"	9 13 9	48	9 10 -	"	9 2 5	99	18 16 2
" Thickstuff - - - - -	-	- - -	-	- - -	1,110	various	"	373 9 2	1,110	373 9 2
" Plank - - - - -	15	12 15 -	load	3 16 6	290	12 15 -	"	69 1 4	305	72 17 10
Reserved Timber, Sided, 10 feet and upwards -	194	various	"	41 13 -	220	11 - -	"	45 5 7	414	86 18 7
" " " Under 10 ft.	20	- 3 5 - 3 1	ft. cube	3 7 -	35	- 3 5	ft. cube	5 19 7	55	9 6 7
" Thickstuff - - - - -	83	- 6 10	"	28 7 2	-	- - -	-	- - -	83	28 7 2
Converted Timber and Timber Materials	30	various	-	13 10 -	203	various	-	91 7 9	233	104 17 9
To Labour on Conversions - - -	-	- - -	-	15 9 3	-	- - -	-	20 14 11	-	36 4 2
To Share of General Expenditure, viz. :—										
Materials - - - - -	-	- - -	-	- 6 5	-	- - -	-	33 18 10	-	34 5 3
Labour - - - - -	-	- - -	-	1 15 1	-	- - -	-	21 3 1	-	22 18 2
TOTAL - - -	1,670	- - -	-	433 12 4	5,516	- - -	-	1,545 1 9	7,186	1,978 14 1

Dr. AMERICAN OAK—continued.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.			
	Quantity.	Rate.		Value.	Quantity.	Rate.		Value.	Quantity.	Value.		
CHATHAM:	<i>Ft. cube.</i>	<i>£.</i>	<i>s. d.</i>	<i>Per</i>	<i>£.</i>	<i>s. d.</i>			<i>Ft. cube.</i>	<i>£.</i>	<i>s. d.</i>	
To Value of Timber Materials drawn from Stock in the Year, viz. :—												
Contract Timber, Sided, 79 to 60 ft.	—	—	—	—	64	12 2	—	load	15 9 9	64	15 9 9	
" " " 59 " 40 "	48	11 10	—	load	620	11 10	—	"	142 12 —	668	153 12 9	
" " " 39 " 20 "	77	11 —	—	"	38	11 —	—	"	8 7 2	115	25 5 11	
Reserved Timber, Sided, 10 feet and upwards —	—	—	—	—	79	11 9	—	"	16 8 4	79	16 8 4	
" " " Under 10 ft.	41	— 3 5	— 3 1	ft. cube	61	— 3 5	— 3 1	ft. cube	9 17 1	102	16 11 2	
" Thickstuff — — —	8	— 6 10	—	"	341	— 6 10	—	"	116 10 2	349	119 4 10	
" Plank — — — —	15½	various	—	ft. sup.	19¼	various	—	ft. sup.	4 15 5	34½	8 9 4	
To Labour on Conversions — — —	—	—	—	—	—	—	—	—	6 13 4	—	10 11 4	
To Share of General Expenditure, viz. :—												
Materials — — — — —	—	—	—	—	—	—	—	—	3 17 8	—	3 18 3	
Labour — — — — —	—	—	—	—	—	—	—	—	6 1 8	—	6 16 3	
To Excess of Value at which Converted Produce at Mills has been returned to Stock for subsequent Issue — —	189½	—	—	—	1,222½	—	—	—	330 12 7	1,411½	376 7 11	
	—	—	—	—	—	—	—	—	7 6 2	—	7 6 2	
TOTAL — — —	189½	—	—	—	1,222½	—	—	—	337 18 9	1,411½	383 14 1	
PORTSMOUTH:												
To Value of Timber Materials drawn from Stock in the Year, viz. :—												
Contract Timber, Sided, 99 to 80 ft.	94	12 10 6	—	load	23 10 11	—	—	—	—	94	23 10 11	
" " " 79 " 60 "	629	12 2 —	—	"	152 4 4	—	—	—	—	629	152 4 4	
" " " 59 " 40 "	608	11 10 —	—	"	139 16 10	103	11 10 —	load	23 13 10	711	163 10 8	
" " " 39 " 20 "	884	11 — —	—	"	194 9 7	682	11 — —	"	150 — 10	1,566	344 10 5	
" " " Under 20 "	35	9 10 —	—	"	6 13 —	70	9 10 —	"	13 6 —	105	19 19 —	
" Thickstuff — — —	1,023	various	—	"	341 1 9	137	16 10 —	—	44 18 2	1,160	385 19 11	
Reserved Timber, Sided, 10 feet, and upwards —	86	11 — —	—	"	17 14 5	212	various	"	43 19 7	298	61 14 —	
" " " Under 10 ft.	99½	— 3 5	— 3 1	ft. cube	16 8 5	123	— 3 5	— 3 1	ft. cube	20 — 11	222½	36 9 4
" Thickstuff — — —	113	— 6 10	—	"	38 12 2	46	— 6 10	"	15 14 4	159	54 6 6	
" Plank — — — —	35¼	— 1 8¼	— 1 —	ft. sup.	8 17 6	106¼	various	ft. sup.	26 7 6	141½	35 5 —	
" Board — — — —	2¼	— — 9	—	"	— 13 6	296¼	— — 9	"	88 18 3	298½	89 11 9	
Converted Timber — — — —	130	— 9 —	—	ft. cube	58 10 —	29	— 9 —	ft. cube	13 1 —	159	71 11 —	
To Labour on Conversions — — —	—	—	—	—	52 — 9	—	—	—	9 4 4	—	61 5 1	
To Share of General Expenditure, viz. :—												
Materials — — — — —	—	—	—	—	— 17 4	—	—	—	9 5 11	—	10 3 3	
Labour — — — — —	—	—	—	—	1 16 —	—	—	—	8 11 7	—	10 7 7	
To Excess of Value at which Converted Produce at Mills has been returned to Stock for subsequent Issue — —	3,739	—	—	—	1,053 6 6	1,804½	—	—	467 2 3	5,543½	1,520 8 9	
	—	—	—	—	—	—	—	—	11 5 10	—	11 5 10	
TOTAL — — —	3,739	—	—	—	1,053 6 6	1,804½	—	—	478 8 1	5,543½	1,531 14 7	

AMERICAN OAK—continued.

Cr.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.			
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to Pits and Mills and Charged to Stock for subsequent Issue.	
	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.
By Produce of Timber Materials returned to Stock, viz. :—	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.
	ft. cube.	ft. cube.	ft. cube.	ft. cube.	ft. cube.	ft. cube.	ft. cube.	ft. cube.	ft. cube.	ft. cube.	ft. cube.	ft. cube.
Converted Timber, under 15 feet	12	14 9½	8 17 8	9	56	8 8½	24 6 10	9	68	9 1	33 4 6	9
Thickstuff	—	—	—	—	391	—	169 19 1	—	391	—	169 19 1	—
Plank	19½	14 9½	14 7 8	various	29	—	12 11 11	various	48½	—	26 19 7	various
Board	4	—	—	—	—	—	—	—	—	—	—	—
By other Returns to Stock, viz. :—												
Reserved Timber, Sided, 10 feet and upwards	87	11	19 2 9	11	18	9 10	3 8 5	9 10	105	11	22 11 2	11
Under 10 ft.	14	3 1	2 3 2	3 1	36	3 5	5 17 8	3 5	50	3 5	8 10	3 5
Thickstuff	—	—	—	—	326	6 10	111 7 8	6 10	326	6 10	111 7 8	6 10
Offal Wood and Loss	56½	2½	13 9	2½	360½	2	3 1	2	422½	2½	3 12 9	2
By Excess of Cost over Value at which Converted Produce at Pits has been returned to Stock	189½	—	45 15 4	—	1,222½	—	330 12 7	—	1,411½	—	376 7 11	—
TOTAL	189½	—	—	—	1,222½	—	—	—	1,411½	—	—	—
PORTSMOUTH:												
By Produce of Timber Materials returned to Stock, viz. :—												
Converted Timber, 30 ft. and upwards	133	10 1	66 19 11	9	23	8 8	9 19 4	9	133	9	66 19 11	9
Under 15 ft.	536	—	270	—	141½	—	61 6 10	—	559	—	279 19 6	—
Thickstuff	684	—	344 11 2	—	34	—	14 14 9	—	825½	—	405 18	—
Plank	177	—	89 3 3	—	201	—	87 2 9	various	211	—	103 18	—
Board	135	—	68	—	289½	—	125 10	—	336	—	155 2 10	various
By other Returns to Stock, viz. :—												
Reserved Timber, Sided, 10 feet and upwards	247	various	52	2	20	9 10	3 16	9 10	267	various	55 16 2	—
Under 10 ft.	149	3 5	24 9 5	3 5	33	3 5	5 7 9	3 5	182	3 5	29 17 2	3 5
Thickstuff	51	6 10	17 8 6	6 10	—	—	—	—	51	6 10	17 8 6	6 10
Plank	368½	various	83 8	various	113½	various	27 8	various	481½	various	110 16	various
Board	18½	9	5 11 9	9	421	9	126 6 9	9	439½	9	131 18 6	9
Treenail Wood	16½	1	16 6	1	528½	2½	5 10 1	2½	16½	1	17 17 4	1
Offal Wood and Loss	1,187	2½	12 7 3	2½	—	—	—	—	1,715½	2½	17 17 4	2½
By Excess of Cost over Value at which Converted Produce at Pits has been returned to Stock	3,739	—	1,053 6 6	—	1,804½	—	467 2 3	—	5,543½	—	1,520 8 9	—
TOTAL	3,739	—	—	—	1,804½	—	—	—	5,543½	—	—	—

Net Cost of Converted Produce at Pits and Mills, more than } £. 2 - 11
Price at which Charged to Storekeeper - - - - - }

Net Cost of Converted Produce at Pits and Mills, more than } £. 80 7 2
Price at which Charged to Storekeeper - - - - - }

* The officers state, that the Conversions from the Contract Timber were Boats' stems and dead-wood. To produce these Conversions the butt-ends of two logs, which were the only available timber of sufficient curvature, were taken; the remaining timber, being the largest proportion, was returned to Store as Reserved. These circumstances caused the Excess of Cost over Rate Book Price.

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Dr.

AMERICAN OAK—continued.

DESCRIPTION.	SAW PITS.				SAW MILLS.				TOTAL AT PITS AND MILLS.	
	Quantity.	Rate.	Value.		Quantity.	Rate.	Value.		Quantity.	Value.
DEVONPORT:	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Contract Timber, Sided, 150 feet and upwards -	-	- -	-	- -	1,233	14 - -	load	345 4 10	1,233	345 4 10
" " " 149 to 120 ft.	-	- -	-	- -	1,713	13 10 -	"	462 10 -	1,713	462 10 -
" " " 119 " 100 "	-	- -	-	- -	1,386	13 4 6	"	366 11 10	1,386	366 11 10
" " " 99 " 80 "	-	- -	-	- -	2,638	12 10 6	"	660 16 5	2,638	660 16 5
" " " 79 " 60 "	-	- -	-	- -	2,304	12 2 -	"	557 11 3	2,304	557 11 3
" " " 59 " 40 "	109	11 10 -	load	25 1 5	1,035	11 10 -	"	238 1 -	1,144	263 2 5
" " " 39 " 20 "	-	- -	-	- -	655	11 - -	"	144 2 -	655	144 2 -
" " " Under 20 "	-	- -	-	- -	18	9 10 -	"	3 8 5	18	3 8 5
" Thickstuff - - - -	285	various	load	93 19 5	3,072	15 10 -	"	1,009 11 8	3,357	1,103 11 1
Reserved Timber, Sided, 10 feet and upwards -	124	11 - - 9 10 -	"	24 18 10	474	various	"	97 6 -	598	122 4 10
" " " Under 10 ft.	91	- 3 5 - 3 1	ft. cube	15 - 3	327	- 3 5 - 3 1	ft. cube	53 - 3	418	68 - 6
" Thickstuff - - - -	106	- 6 10	"	36 4 4	2,818	- 6 10	"	962 16 4	2,924	999 - 8
" Plank - - - -	4	- 1 8½ - 1 2¼	ft. sup.	- 19 4	488	various	ft. sup.	118 6 4	492	119 5 8
" Board - - - -	-	- -	-	- -	61¼	"	"	18 9 -	61¼	18 9 -
To Extra Allowance for Compass Timber	-	- -	-	- 7 2	-	- -	-	38 1 8	-	38 8 10
To Labour on Conversions - - -	-	- -	-	9 18 4	-	- -	-	34 18 8	-	44 17
To Share of General Expenditure, viz. :—										
Materials - - - -	-	- -	-	- - 9	-	- -	-	18 10 8	-	18 11 5
Labour - - - -	-	- -	-	- 18 11	-	- -	-	25 11 10	-	26 10 9
TOTAL - - -	719	- -	-	207 8 9	18,222¼	- -	-	5,154 18 2	18,941½	5,362 6 11
PEMBROKE:										
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Contract Timber, Sided, 59 feet to 40 ft.	59	11 10 -	load	13 11 4	-	- -	-	- -	59	13 11 4
" Plank - - - -	82	11 15 -	"	19 5 4	76	12 15 -	load	19 7 7	158	38 12 11
Reserved Timber, Sided, 10 feet and upwards -	292	11 - - 9 10 -	"	59 10 7	-	- -	-	- -	292	59 10 7
" " " Under 10 ft.	58	- 3 5 - 3 1	ft. cube	9 14 6	38	- 3 5 - 3 1	ft. cube	6 8 6	96	16 3
" Thickstuff - - - -	-	- -	-	- -	7	- 6 10	"	2 7 10	7	2 7 10
To Labour on Conversions - - -	-	- -	-	5 12 5	-	- -	-	- 19 10	-	6 12 3
To Share of General Expenditure, viz. :—										
Materials - - - -	-	- -	-	- - 9	-	- -	-	- 11 11	-	- 12 8
Labour - - - -	-	- -	-	- 16 6	-	- -	-	- 12 3	-	1 8 9
TOTAL - - -	491	- -	-	108 11 5	121	- -	-	30 7 11	612	138 19 4
To Excess of Value at which Converted Produce at Pits and Mills has been returned to Stock for subsequent Issue -	-	- -	-	29 9 9	-	- -	-	6 19 9	-	36 9 6
TOTAL - - -	491	- -	-	138 1 2	121	- -	-	37 7 8	612	175 8 10

AMERICAN OAK—continued.

ABSTRACT of the foregoing detailed Debit and Credit Transactions of the Conversion of AMERICAN OAK

DOCKYARDS.	Page.	DEBTOR.										
		SAWPITS.					SAWMILLS.					TOTAL AT PITS AND MILLS.
		VALUE OF			TOTAL.	VALUE OF			TOTAL.			
		Timber Materials.	Labour.	General Expenditure.		Timber Materials.	Labour.	General Expenditure.				
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		
DEPTFORD - - -	38	278 - 6	7 3 11	- 12 10	285 17 3	210 3 8	- 17 9	1 8 10	212 10 3	498 7 6		
WOOLWICH - - -	38	416 1 7	15 9 3	2 1 6	433 12 4	1,469 4 11	20 14 11	55 1 11	1,545 1 9	1,978 14 1		
CHATHAM - - -	40	41 2 2	3 18 -	- 15 2	45 15 4	313 19 11	6 13 4	9 19 4	330 12 7	376 7 11		
PORTSMOUTH - - -	40	998 12 5	52 - 9	2 13 4	1,053 6 6	440 - 5	9 4 4	17 17 6	467 2 3	1,520 8 9		
DEVONPORT - - -	42	196 10 9	9 18 4	- 19 8	207 8 9	5,075 17 -	34 18 8	44 2 6	5,154 18 2	5,362 6 11		
PEMBROKE - - -	42	102 1 9	5 12 5	- 17 3	108 11 5	28 3 11	- 19 10	1 4 2	30 7 11	138 19 4		
		2,032 9 2	94 2 8	7 19 9	2,134 11 7	7,537 9 10	73 8 10	129 14 3	7,740 12 11	9,875 4 6		
Excess of Cost over Value at which Con- verted Produce at Pits and Mills has been returned to Stock - - -		- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -		
TOTAL - - - £.		- - -	- - -	- - -	2,134 11 7	- - -	- - -	- - -	7,740 12 11	9,875 4 6		

- - - - - AMERICAN OAK—continued.

at the SAWPITS and SAWMILLS of the several undermentioned Dockyards in the Year 1866-67.

C R E D I T O R.

S A W P I T S.					S A W M I L L S.					T O T A L A T P I T S A N D M I L L S.				
Actual Cost of Timber Materials Converted, and Returned to Stock.	Value of other Returns to Stock.			Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.	Actual Cost of Timber Materials Converted, and Returned to Stock.	Value of other Returns to Stock.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.	Actual Cost of Timber Materials - Converted, and Returned to Stock.	Value of other Returns to Stock.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.		
	Reserved Timber Materials.	Offal.	TOTAL.			Reserved Timber Materials.	Offal.			Reserved Timber Materials.	Offal.			
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		
252 18 0	20 6 11	12 11 7	285 17 3	327 19 6	183 17 5	19 6 -	9 6 10	246 9 7	436 16 2	39 12 11	21 18 5	498 7 6	574 3 1	
361 11 2	62 13 4	9 7 10	433 13 4	403 - 4	922 9 3	600 4 1	22 8 5	1,449 13 -	1,284 - 5	662 17 5	31 16 3	1,978 14 1	1,852 13 4	
23 17 8	21 5 11	- 11 9	45 15 4	36 8 3	206 17 10	120 13 9	3 1 -	337 18 9	230 15 6	141 19 8	3 12 9	376 7 11	374 7 -	
857 4 11	162 17 10	13 3 9	1,053 6 6	961 13 6	298 13 8	162 18 6	5 10 1	478 8 1	1,155 18 7	345 16 4	18 13 10	1,520 8 9	1,440 1 7	
156 17 4	46 0 2	4 2 3	207 8 9	174 13 2	3,391 10 4	1,641 10 11	121 7 11	4,402 15 8	3,548 16 8	1,688 - 1	125 10 2	5,362 6 11	4,577 8 10	
93 18 6	11 16 2	2 16 9	108 11 5	138 1 2	24 19 7	3 17 10	1 10 6	37 7 8	118 18 1	15 14 -	4 7 3	138 19 4	175 8 10	
1,740 8 4	345 0 4	42 13 11	2,134 11 7	2,041 9 11	5,028 17 1	2,548 11 1	163 4 9	6,932 12 9	6,775 5 5	2,804 - 5	205 18 8	9,875 4 6	8,994 2 8	
-	-	-	-	93 1 8	-	-	-	788 - 2	-	-	-	-	*881 1 10	
-	-	-	-	2,134 11 7	-	-	-	7,740 12 11	-	-	-	-	9,875 4 6	

* For explanation of this difference, see preceding remarks on American Oak.

Dr.

DANTZIC OAK. - - - - -

DESCRIPTION.	SAWPITS.					SAWMILLS.					TOTAL AT PITS AND MILLS.					
	Quantity.	Rate.		Value.		Quantity.	Rate.		Value.	Quantity.	Value.					
DEPTFORD:	<i>Ft. cube.</i>	<i>£.</i>	<i>s.</i>	<i>d.</i>	<i>Per.</i>	<i>£.</i>	<i>s.</i>	<i>d.</i>	<i>Per</i>	<i>£.</i>	<i>s.</i>	<i>d.</i>	<i>Ft. cube.</i>	<i>£.</i>	<i>s.</i>	<i>d.</i>
To Value of Timber Materials drawn from Stock in the Year, viz. :—																
Reserved Timber, Sided, under 10 feet	—	—	—	—	—	—	11	— 3 8 — 3 3	ft. cube	1 18 3	11	1 18 3	11	1 18 3	11	1 18 3
„ Thickstuff - - - -	—	—	—	—	—	—	109½	— 4 1	„	22 7 2	109½	22 7 2	109½	22 7 2	109½	22 7 2
„ Plank - - - -	—	—	—	—	—	—	27½	— 1 —¼ — 10¼	ft. sup.	5 12 9	27½	5 12 9	27½	5 12 9	27½	5 12 9
To Labour on Conversions - - - -	—	—	—	—	—	—	—	—	—	1 3 3	—	1 3 3	—	1 3 3	—	1 3 3
To Share of General Expenditure, viz. :—																
Materials - - - -	—	—	—	—	—	—	—	—	—	1 2 3	—	1 2 3	—	1 2 3	—	1 2 3
Labour - - - -	—	—	—	—	—	—	—	—	—	— 15 8	—	— 15 8	—	— 15 8	—	— 15 8
TOTAL - - - -	—	—	—	—	—	—	148	—	—	32 19 4	148	32 19 4	148	32 19 4	148	32 19 4
WOOLWICH:																
To Value of Timber Materials drawn from Stock in the Year, viz. :—																
Contract Thickstuff - - - -	—	—	—	—	—	—	2,581	10 3 6	load	525 4 8	2,581	525 4 8	2,581	525 4 8	2,581	525 4 8
„ Plank - - - -	78	10	3	6	load	15 17 5	3,729	„	„	758 17 —	3,807	774 14 5	3,807	774 14 5	3,807	774 14 5
Converted Plank - - - -	10	—	1	10½	ft. sup.	2 16 3	106½	various	ft. sup.	29 19 2	116½	32 15 5	116½	32 15 5	116½	32 15 5
To Labour on Conversions - - - -	—	—	—	—	—	1 10 11	—	—	—	19 5 8	—	20 16 7	—	20 16 7	—	20 16 7
To Share of General Expenditure, viz. :—																
Materials - - - -	—	—	—	—	—	— 8	—	—	—	31 11 4	—	31 12 —	—	31 12 —	—	31 12 —
Labour - - - -	—	—	—	—	—	— 3 5	—	—	—	19 13 3	—	19 16 8	—	19 16 8	—	19 16 8
TOTAL - - - -	88	—	—	—	—	20 8 8	6,416½	—	—	1,384 11 1	6,504½	1,404 19 9	6,504½	1,404 19 9	6,504½	1,404 19 9

DANTZIC OAK.

Cr.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.			
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.	
	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.
DEPTFORD:	<i>Ft. cube.</i>	<i>s. d.</i>	<i>Per</i>	<i>s. d.</i>	<i>Ft. cube.</i>	<i>s. d.</i>	<i>Per</i>	<i>s. d.</i>	<i>Ft. cube.</i>	<i>s. d.</i>	<i>Per</i>	<i>s. d.</i>
	-	-	-	-	19½	4 9	foot cube.	5 8	19½	4 9	foot cube.	5 8
	-	-	-	-	27	"	"	various	27	5 6	foot cube.	7 11
	-	-	-	-	12½	"	"	"	12½	6 6	foot supd.	3 9
	-	-	-	-	-	-	-	-	-	-	-	-
By other Returns to Stock, viz. :-	-	-	-	-	-	-	-	-	-	-	-	-
Reserved Timber, Sided, under 10 feet -	-	-	-	-	15	3 8	"	3 8	15	3 8	"	3 8
Offal Wood and Loss -	-	-	-	-	74	4 ½	"	4 ½	74	4 ½	"	4 ½
By Excess Cost over Value at which Converted Produce at Mills has been returned to Stock -	-	-	-	-	148	-	-	-	148	-	-	-
TOTAL -	-	-	-	-	148	-	-	-	148	-	-	-
WOOLWICH:	<i>Ft. cube.</i>	<i>s. d.</i>	<i>Per</i>	<i>s. d.</i>	<i>Ft. cube.</i>	<i>s. d.</i>	<i>Per</i>	<i>s. d.</i>	<i>Ft. cube.</i>	<i>s. d.</i>	<i>Per</i>	<i>s. d.</i>
	1	5 11	foot cube.	5 8	180½	5 8½	foot cube.	5 8	180½	5 8	foot cube.	5 8
	-	-	-	-	1,732	"	"	"	1,732	"	"	"
	41	-	-	various	2,694½	"	"	various	2,735½	"	"	various
	-	-	-	-	62	"	"	"	62	"	"	"
By other Returns to Stock, viz. :-	-	-	-	-	-	-	-	-	-	-	-	-
Reserved Thickstuff -	-	-	-	-	8	4 1	"	4 1	8	4 1	"	4 1
Plank -	39	1 4½	ft. sup.	7 18 5	-	-	-	-	39	1 4½	ft. sup.	7 18 5
Board -	-	-	-	-	110	various	ft. sup.	various	110	various	"	various
Offal Wood and Loss -	7	-	-	-	1,629½	-	-	-	1,636½	-	-	-
By Excess of Cost over Value at which Converted Produce at Pits and Mills has been returned to Stock -	88	-	-	20 8 8	6,416½	-	-	-	6,504½	-	-	-
TOTAL -	88	-	-	20 8 8	6,416½	-	-	-	6,504½	-	-	-

* The Cost of these Conversions being so much above the Rate Book Value was caused partly by the large proportion of Offal Wood, arising from the nature of the Conversions, and partly from defective timber.

Dr. DANTZIC OAK—continued. - - - - -

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS & MILLS.		
	Quantity.	Rate.		Value.	Quantity.	Rate.		Value.	Quantity.	Value.	
CHATHAM:	Ft.cube.	£.	s. d.	Per	£. s. d.	Ft.cube.	£. s. d.	Per	£. s. d.	Ft.cube.	£. s.
To Value of Timber Materials drawn from Stock in the Year, viz. :—											
Contract Thickstuff - - - -	78	10	3 6	load	15 17 4	2,560	10	3 6	load	520 19 2	2,638 536 16
„ Plank - - - -	14½	„	„	„	2 19 11	5,307½	„	„	„	1,079 19 6	5,322 1,082 19
Reserved Timber, Sided, under 10 feet	17	- 3 8	- 3 3	ft.cube	2 19 10	46	- 3 8	- 3 3	ft.cube	7 11 7	63 10 11
„ Thickstuff - - - -	35	- 4 1	„	„	7 2 11	21	- 4 1	„	„	4 5 9	56 11 8
„ Plank - - - -	147	various	ft.sup.	ft.sup.	29 16 5	20½	various	ft.sup.	ft.sup.	4 3 1	167½ 33 19
To Labour on Conversions - - - -	-	-	-	-	12 5 5	-	-	-	-	77 7 7	- 89 13
To Share of General Expenditure, viz. :—											
Materials - - - -	-	-	-	-	- 1 10	-	-	-	-	45 2 -	- 45 3 1
Labour - - - -	-	-	-	-	2 5 10	-	-	-	-	70 13 1	- 72 18 1
TOTAL - - -	291½	-	-	-	73 9 6	7,954½	-	-	-	1,810 1 9	8,246½ 1,883 11
SHEERNES:											
To Value of Timber Materials drawn from Stock in the Year, viz. :—											
Contract Thickstuff - - - -	123	10	3 6	load	25 - 8	1,211	10	3 6	load	246 8 9	1,334 271 9
„ Plank - - - -	2,373	„	„	„	482 18 1	3,069	„	„	„	624 10 10	5,442 1,107 8 1
Reserved Timber, Sided, under 10 feet -	3	- 3 3	- 3 3	ft.cube	- 9 9	18	- 3 8	- 3 3	ft.cube	3 1 10	21 3 11
Converted Timber - - - -	-	-	-	-	-	6	- 5 8	„	„	1 14 -	6 1 14
To Labour on Conversions - - - -	-	-	-	-	37 10 5	-	-	-	-	12 - 4	- 49 10
To Share of General Expenditure, viz. :—											
Materials - - - -	-	-	-	-	- 10 4	-	-	-	-	12 13 10	- 13 4
Labour - - - -	-	-	-	-	7 11 1	-	-	-	-	15 3 9	- 22 14 1
To Excess of Value at which Converted Produce at Pits and Mills has been returned to Stock for subsequent Issue -	2,499	-	-	-	554 - 4	4,304	-	-	-	915 13 4	6,803 1,469 13
	-	-	-	-	31 16 8	-	-	-	-	63 11 3	- 95 7 1
TOTAL - - -	2,499	-	-	-	585 17 -	4,301	-	-	-	979 4 7	6,803 1,565 1

DANTZIC OAK—continued.

Cr.

DESCRIPTION.	S A W P I T S.					S A W M I L L S.					TOTAL AT PITS AND MILLS.				
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.			Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.			Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.		
	Quantity.	Rate.	Value.	Rate.	Amount.	Quantity.	Rate.	Value.	Rate.	Amount.	Quantity.	Rate.	Value.	Rate.	Amount.
CHATHAM:															
Produce of Timber Materials returned to Stock, viz. :—															
Converted Thickstuff - - -	40	8 7½	10 18 3	5 8	13 - 8	1,793	(a) 0 4½	571 5 11	5 8	508 - 4	1,839	5 8	591 4 2	5 8	521 1
" Plank - - -	95½	"	41 11 5	various	27 1 6	3,752½	"	1,195 15 7	various	1,056 19 1	3,848½	various	1,237 7 -	various	1,084 - 7
" Board - - -	14½	"	6 5 9	"	4 3 8	23½	"	7 8 8	"	6 12 6	38	"	13 14 5	"	10 16 -
other Returns to Stock, viz. :—															
Reserved Timber, Sided, under 10 feet -	5	3 3	- 16 3	3 3	- 16 3	59	3 8	9 19 3	3 8	9 19 3	64	3 8	10 15 6	3 8	10 15 6
" Thickstuff - - -	17	4 1	3 9 5	4 1	3 9 5	-	-	-	-	-	17	4 1	3 9 5	4 1	3 9 5
" Plank - - -	1½	- 10½	- 5 1	- 10½	- 5 1	23	1 4½	4 14 -	1 4½	4 14 -	24½	various	4 19 1	various	4 19 1
" Board - - -	-	-	-	-	-	8½	- 6½	1 15 10	- 6½	1 15 10	8½	- 6½	1 15 10	- 6½	1 15 10
Offal Wood and Loss - - -	112	- 2½	1 3 4	- 2½	1 3 4	2,295	- 2	19 2 6	- 2	19 2 6	2,407	- 2½	20 5 10	- 2½	20 5 10
Excess of Cost over Value at which Converted Produce at Pits and Mills has been returned to Stock - - -	20½	-	73 9 6	-	49 19 9	7,954½	-	1,810 1 9	-	1,607 3 6	8,246½	-	1,883 11 3	-	1,657 3 3
TOTAL - - -	20½	-	-	-	73 9 6	7,954½	-	-	-	1,810 1 9	8,246½	-	-	-	1,883 11 3
SHEERNESS:															
Produce of Timber Materials returned to Stock, viz. :—															
Converted Timber, under 15 feet -	62	5 3½	16 9 10	5 8	17 11 4	264	5 3	69 5 -	5 8	74 16 -	326	5 8	85 14 10	5 8	92 7 4
" Thickstuff - - -	17	"	4 10 5	"	4 16 4	430	"	112 15 10	"	121 16 8	447	"	117 6 3	"	126 13 -
" Plank - - -	1,859	"	494 8 8	various	522 18 11	2,316	"	607 10 2	various	651 10 5	4,175	various	1,101 18 10	various	1,174 9 4
" Board - - -	112½	"	29 17 1	"	31 16 1	221½	"	58 2 1	"	63 1 3	333½	"	87 19 2	"	94 17 4
other Returns to Stock, viz. :—															
Reserved Timber, Sided, under 10 feet -	17	3 3	2 15 3	3 3	2 15 3	47	3 8	7 18 7	3 8	7 18 7	64	3 8	10 13 10	3 8	10 13 10
" Plank - - -	12	1 2½	2 9 1	1 2½	2 9 1	42	various	8 10 11	various	8 10 11	54	various	11 - -	various	11 - -
" Board - - -	-	-	-	-	-	226	"	45 4 6	"	45 4 6	226	"	45 4 6	"	45 4 6
Offal Wood and Loss - - -	419½	- 2	3 10 -	- 2	3 10 -	757½	- 2	6 6 3	- 2	6 6 3	1,177½	- 2	9 16 3	- 2	9 16 3
Excess of Cost over Value at which Converted Produce at Pits and Mills has been returned to Stock - - -	2,499	-	554 - 4	-	585 17 -	4,304	-	915 13 4	-	979 4 7	6,803	-	1,469 13 8	-	1,565 1 7
TOTAL - - -	2,499	-	-	-	585 17 -	4,304	-	-	-	979 4 7	6,803	-	-	-	1,565 1 7

The cost of these Conversions exceeding the price at which charged to Storekeeper, was caused at the Pits, by the Conversions being principally of small contents for bent work, increasing thereby the cost of labour; and at the Mills, (a) by the whole of the Conversions consisting of edgings, cut at the benches, thereby increasing also the amount for labour.

Dr. DANTZIC OAK—continued.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS MILLS.	
	Quantity.	Rate.	Value.		Quantity.	Rate.	Value.		Quantity.	Value.
PORTSMOUTH:	Ft. cube.	£. s. d.	Per	£. s. d.	Ft. cube.	£. s. d.	Per	£. s. d.	Ft. cube.	£. s.
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Contract Thickstuff - - - -	49	10 3 6	load	9 19 5	61	10 3 6	load	12 8 3	110	22 7
„ Plank - - - -	360½	„	„	73 7 3	1,316½	„	„	267 18 -	1,677½	341 5
Reserved Timber, Sided, under 10 ft.	3	- 3 3	ft. cube	- 9 9	1	- 3 3	ft. cube	- 3 3	4	- 13
„ Thickstuff - - - -	26	- 4 1	„	5 6 2	162½	- 4 1	„	33 3 6	188½	38 9
„ Plank - - - -	13½	- 1 4½	ft. sup.	2 16 3	165½	various	ft. sup.	35 16 8	179½	38 12
„ Board - - - -	5½	- - 6½	„	1 2 5	23	„	„	4 13 11	28½	5 16
To Labour on Conversions - - -	-	- - -	-	9 13 7	-	- - -	-	17 - 8	-	26 14
To Share of General Expenditure, viz. :—										
Materials - - - -	-	- - -	-	- 3 1	-	- - -	-	17 3 8	-	17 6
Labour - - - -	-	- - -	-	- 6 8	-	- - -	-	15 17 1	-	16 3
TOTAL - -	457½	- - -	-	103 4 7	1,729½	- - -	-	404 5 -	2,187½	507 9
DEVONPORT:										
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Contract Thickstuff - - - -	16	10 3 6	load	3 5 1	1,395	10 3 6	load	283 17 7	1,411	287 2
„ Plank - - - -	134	„	„	27 5 5	5,691½	„	„	1,158 3 5	5,825½	1,185 8 1
Reserved Timber, Sided, under 10 ft.	-	- - -	-	- - -	26	- 3 8	ft. cube	4 6 7	26	4 6
„ Thickstuff - - - -	-	- - -	-	- - -	60	- 4 1	„	12 5 -	60	12 5
„ Plank - - - -	-	- - -	-	- - -	260	various	ft. sup.	52 16 6	260	52 16
To Labour on Conversions - - -	-	- - -	-	1 10 11	-	- - -	-	20 19 -	-	22 9 1
To Share of General Expenditure, viz. :—										
Materials - - - -	-	- - -	-	- - 1	-	- - -	-	11 2 -	-	11 2 1
Labour - - - -	-	- - -	-	- 3 -	-	- - -	-	15 7 -	-	15 10
To Excess of Value at which Converted Produce at Mills has been returned to Stock for subsequent Issue - - -	150	- - -	-	32 4 6	7,432½	- - -	-	1,558 17 1	7,582½	1,591 1 7
	-	- - -	-	- - -	-	- - -	-	100 2 9	-	100 2 -
TOTAL - - -	150	- - -	-	32 4 6	7,432½	- - -	-	1,658 19 10	7,582½	1,691 4 4

DANTZIC OAK—continued.

Cr.

	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.			
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.	
	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.
DESCRIPTION.	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>
By Produce of Timber Materials returned to Stock, viz. :—												
Converted Timber, under 15 feet.—	6	7 7	foot cube.	2 5 6	— 5 8	1 14	—	foot cube.	14½	8 2½	foot cube.	5 16 2
Thickstuff —	5	"	"	1 17 11	"	1 8 4	"	"	8	3 2 6	"	2 5 4
Plank —	95½	"	"	36 5 5	various	26 18 1	158½	"	254	100 9 5	various	71 7 5
Board —	3½	"	"	1 5 4	"	— 19 1	40½	"	408	167 16 11	"	115 17 6
By other Returns to Stock, viz. :—												
Reserved Thickstuff —	10½	4 1	"	2 2 10	— 4 1	2 2 10	— 4 1	ft. cube	14½	2 19 2	— 4 1	2 19 2
Plank —	30½	1 4½	ft. sup.	6 5	— 1 2½	6 5	— 1 2½	ft. sup.	87½	17 16 9	various	17 16 9
Board —	255	various	"	52 11 1	various	52 11 1	746	"	1,001	202 18 7	"	202 18 7
Offal Wood and Loss —	51½	— 2½	ft. cube	— 10 8	— 2½	— 10 8	342½	ft. cube	304½	4 2 1	— 2½	4 2 1
By Excess of Cost over Value at which Converted Produce at Pits and Mills has been returned to Stock —	457½	—	—	103 4 7	—	103 4 7	1,729½	—	2,187½	—	—	423 3
TOTAL —	457½	—	—	—	—	—	—	—	—	—	—	507 9 7
DEVONPORT:												
By Produce of Timber Materials returned to Stock, viz. :—												
Converted Timber, under 15 feet.—	4	5 9	foot cube.	1 3	— 5 8	1 2 8	191	foot cube.	54 2 4	51 11 10	— 5 8	55 5
Thickstuff —	6	"	"	1 14 6	"	1 14	770	"	218 3 4	205 1 5	"	219 17 4
Plank —	91½	"	"	26 6 6	various	25 14 8	4,489	"	1,262 18 4	1,211 16 2	various	1,288 13
Board —	—	—	—	—	—	—	230½	"	65 1 7	60 17 5	"	65 1 7
By other Returns to Stock, viz. :—												
Reserved Timber, Stiled, under 10 feet.—	2	3 3	ft. cube	— 6 6	— 3 3	— 6 6	25	ft. cube	4 7 6	4 14	— 3 8	4 14
Thickstuff —	—	—	—	—	—	—	24	"	4 18	4 18	— 4 1	4 18
Plank —	10	1 4½	ft. sup.	2 9	— 1 4½	2 9	32½	ft. sup.	6 11 3	8 12	— 1 4½	8 12
Board —	—	—	—	—	—	—	69½	"	13 17 5	13 17 5	various	13 17 5
Offal Wood and Loss —	36½	1 6 1	fathom	— 13 3	1 6 1	— 13 3	1,601½	fathom	29 1	29 13 4	1 6 1	29 13 4
By Excess of Cost over Value at which Converted Produce at Pits has been returned to Stock —	150	—	—	32 4 6	—	31 11 10	7,432½	—	1,658 19 10	1,591 1 7	—	1,690 11 8
TOTAL —	150	—	—	—	—	—	—	—	—	—	—	— 12 8
TOTAL —	150	—	—	—	—	—	—	—	—	—	—	1,691 4 4

Net Cost of Converted Produce at Pits and Mills, less than Price at which Charged to Storekeeper — — — — — £. 99 10 1

* The cost of Conversions over price at which charged to Storekeeper was caused by the large proportion of Reserved Board returned to stock, and credited to the Conversions at the same price at which it was debited; in such cases the whole expense of sawing and of general expenditure charges are borne by the actual Conversions.

Dr.

DANTZIC OAK—continued.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.												
	Quantity.	Rate.		Value.	Quantity.	Rate.		Value.	Quantity.	Value.											
PEMBROKE:																					
To Value of Timber Materials drawn from Stock in the Year, viz. :—	<i>Ft. cube.</i>	<i>£.</i>	<i>s. d.</i>	<i>Per</i>	<i>£.</i>	<i>s. d.</i>	<i>Ft. cube.</i>	<i>£.</i>	<i>s. d.</i>	<i>Ft. cube.</i>	<i>£.</i>	<i>s.</i>									
Contract Thickstuff - - - - -	1,265	10	3	6	load	257	8	6	623	10	3	6	load	126	15	7	1,888	384	4		
„ Plank - - - - -	637½	„	„	„	129	14	4	4,095½	„	„	833	7	8	4,732½	963	2					
Reserved Timber, Sided, under 10 feet - - -	-	-	-	-	-	-	-	26	-	3	8	ft. cube	4	7	-	26	4	7			
„ Thickstuff - - - - -	14	-	4	1	foot cube.	2	17	2	-	-	-	-	-	14	2	17					
„ Plank - - - - -	4	-	1	4½	ft. sup.	-	16	3	-	-	-	-	-	4	-	16					
„ Board - - - - -	-	-	-	-	-	-	-	1	-	-	5	ft. sup.	-	3	9	1	-	3			
To Labour on Conversions - - - - -	-	-	-	-	-	25	16	4	-	-	-	-	-	31	11	7	-	-	57	7	1
To Share of General Expenditure, viz. :—																					
Materials - - - - -	-	-	-	-	-	-	3	6	-	-	-	-	-	18	18	4	-	-	19	1	1
Labour - - - - -	-	-	-	-	-	-	3	16	4	-	-	-	-	19	9	11	-	-	23	6	
TOTAL - - -	1,920½	-	-	-	-	420	12	5	4,745½	-	-	-	-	1,034	13	10	6,665½	1,455	6		

ABSTRACT of the foregoing detailed Debit and Credit Transactions of the Conversion of DANTZIC OAK

DOCKYARDS.	Page.	DEBTOR.										TOTAL AT PITS AND MILLS
		SAWPITS.					SAWMILLS.					
		VALUE OF			TOTAL.	VALUE OF			TOTAL.			
		Timber Materials.	Labour.	General Expenditure.		Timber Materials.	Labour.	General Expenditure.				
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		
DEPTFORD - - - -	46	- - -	- - -	- - -	- - -	29 18 2	1 3 3	1 17 11	32 19 4	32 19 4		
WOOLWICH - - - -	46	18 13 8	1 10 11	- 4 1	20 8 8	1,314 - 10	19 5 8	51 4 7	1,384 11 1	1,404 19 9		
CHATHAM - - - -	48	58 16 5	12 5 5	2 7 8	73 9 6	1,616 19 1	77 7 7	115 15 1	1,810 1 9	1,883 11 1		
SHEERNESS - - - -	48	508 8 6	37 10 5	8 1 5	554 - 4	875 15 5	12 - 4	27 17 7	915 13 4	1,469 13 4		
PORTSMOUTH - - - -	50	93 1 3	9 13 7	- 9 9	103 4 7	354 3 7	17 - 8	33 - 9	404 5 -	507 9 1		
DEVONPORT - - - -	50	30 10 6	1 10 11	- 3 1	32 4 6	1,511 9 1	20 19 -	26 9 -	1,558 17 1	1,591 1 1		
PEMBROKE - - - -	52	390 16 3	25 16 4	3 19 10	420 12 5	964 14 -	31 11 7	38 8 3	1,034 13 10	1,455 6 3		
		1,100 6 7	88 7 7	15 5 10	1,204 - -	6,667 - 2	179 8 1	294 13 2	7,141 1 5	8,345 1 1		
Excess of Cost over Value at which Converted Produce at Pits and Mills has been returned to Stock - - -		- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -		
TOTAL - - - -		- - -	- - -	- - -	1,204 - -	- - -	- - -	- - -	7,141 1 5	8,345 1 1		

DANTZIC OAK—continued.

Cr.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.			
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.	
	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.
	<i>Fl. cube.</i>	<i>s. d.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>Fl. cube.</i>	<i>s. d.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>Fl. cube.</i>	<i>s. d.</i>	<i>£. s. d.</i>	<i>Per</i>
PEMBROKE: By Produce of Timber Materials returned to Stock, viz.:-												
Converted Timber, under 15 feet -	325	5 11	96 - 9	foot cube.	-	-	-	-	325	5 8	96 - 9	foot cube.
" Thickstuff -	367	"	108 0 -	"	432	5 8½	122 18 5	foot cube.	799	5 9	231 7 5	"
" Plank -	654½	"	193 6 11	various	2,963½	"	848 18 2	foot suppl.	3,637½	various	1,042 5 1	foot suppl.
By other Returns to Stock, viz.:-												
Reserved Timber, Sided, under 10 feet	21	3 3	3 8 3	ft. cube	12	3 3	1 19 -	ft. cube	33	3 3	5 7 3	ft. cube
" Thickstuff -	44	4 1	8 19 8	1	9	4 1	1 16 9	4 1	53	4 1	10 16 5	"
" Plank -	6½	1 4½	1 5 11	ft. suppl.	19½	1 4½	4 - 6	ft. suppl.	26	various	5 6 5	ft. suppl.
" Board -	1	- 6½	- 4 2	"	-	"	-	"	1	- 6½	- 4 2	"
Offal Wood and Loss -	592	- 4½	8 17 9	ft. cube	1,259½	- 10½	55 1 -	ft. cube	1,791½	- 10½	63 18 9	ft. cube
By Excess of Cost over Value at which Converted Produce at Pits and Mills has been returned to Stock -	1,920½	-	420 12 5	-	4,745½	-	1,034 13 10	-	6,665½	-	1,455 6 3	-
TOTAL -	1,990½	-	-	-	4,745½	-	-	-	6,665½	-	-	-

at the SAWPITS and SAWMILLS of the several undermentioned Dockyards in the Year 1866-67.

CREDITOR.

Actual Cost of Timber Materials	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.			
	Value of other Returns to Stock.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost of Timber Materials		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost of Timber Materials		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.	
	Reserved Timber Materials.	Offal.	£. s. d.	£. s. d.	Converted, and Returned to Stock.	£. s. d.	Converted, and Returned to Stock.	£. s. d.	Converted, and Returned to Stock.	£. s. d.	Converted, and Returned to Stock.	£. s. d.
	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
Returned to Stock.												
12 8 3	7 18 5	- 2 -	-	-	1,336 14 5	29 - 4	1,365 9 6	20 12 4	31 18 3	23 18 10	1,385 5 10	20 12 4
67 15 5	4 10 9	1 3 4	49 19 9	10 9 1	1,774 10 2	10 9 1	1,607 3 6	1,810 1 9	20 19 10	20 5 10	1,883 11 3	1,657 3 3
545 6 -	5 4 4	3 10 -	585 17 -	61 14 -	847 13 1	61 14 -	979 4 7	915 13 4	66 18 4	9 16 3	1,469 13 8	1,565 1 7
41 14 2	60 19 9	- 10 8	92 9 11	102 14 9	237 18 10	102 14 9	330 13 1	404 5 -	223 14 6	4 2 1	507 9 7	423 3 -
29 4 -	2 7 3	- 13 3	31 11 10	29 11 2	1,500 2 10	29 11 2	1,658 17 1	1,558 17 1	32 1 5	29 13 4	1,591 1 7	1,690 8 11
397 16 8	13 18 -	8 17 9	403 2 4	7 16 3	971 16 7	7 16 3	1,027 8 5	1,034 13 10	21 14 3	63 18 9	1,455 6 3	1,430 10 9
1,094 4 6	91 18 6	14 17 -	1,182 17 2	304 19 4	6,697 16 3	304 19 4	6,989 8 6	7,141 1 5	399 17 10	183 2 10	8,345 1 5	8,172 5 8
-	-	-	21 2 10	-	-	-	131 12 11	-	-	-	-	*172 15 9
-	-	-	1,204 - -	-	-	-	7,141 1 5	-	-	-	-	8,345 1 5

* For explanation of this difference, see preceding remarks on Dantzic Oak.

Dr.														OTHER FOREIGN OAKS.														- - - -													
DESCRIPTION.														SAWPITS.						SAWMILLS.						TOTAL AT PITS AND MILLS.															
														Quantity.		Rate.		Value.		Quantity.		Rate.		Value.		Quantity.		Value.													
WOOLWICH:														<i>Ft. cube.</i>	<i>£.</i>	<i>s.</i>	<i>d.</i>	<i>Per</i>	<i>£.</i>	<i>s.</i>	<i>d.</i>	<i>Ft. cube.</i>	<i>£.</i>	<i>s.</i>	<i>d.</i>	<i>Per</i>	<i>£.</i>	<i>s.</i>	<i>d.</i>	<i>Ft. cube.</i>	<i>£.</i>	<i>s.</i>									
To Value of Timber Materials drawn from Stock in the Year, viz. :—																																									
Contract Timber, Sided :																																									
French—40 feet and upwards -														199	10	2	6	load	40	5	11	-	-	-	-	-	-	-	-	-	199	40	5								
„ Under 20 feet - -														12	8	-	-	„	1	18	5	-	-	-	-	-	-	-	-	-	12	1	18								
Spanish—14½ to 12 inches - -														-	-	-	-	-	-	-	-	470	10	19	4	load	103	1	9	-	470	103	1								
Reserved Timber, Sided :																																									
French—10 feet and upwards -														17	8	-	-	load	2	14	4	-	-	-	-	-	-	-	-	-	17	2	14								
Converted Timber - - - -														3	-	8	9	foot cube.	1	6	3	-	-	-	-	-	-	-	-	-	3	1	6								
To Labour on Conversions - - -														-	-	-	-	-	1	19	-	-	-	-	-	-	-	19	9	-	-	2	18								
To Share of General Expenditure, viz. :—																																									
Materials - - - - -														-	-	-	-	-	-	-	10	-	-	-	-	-	1	12	7	-	-	1	13								
Labour - - - - -														-	-	-	-	-	-	4	3	-	-	-	-	-	1	-	1	-	-	1	4								
TOTAL - - -														231	-	-	-	-	48	9	-	470	-	-	-	-	106	14	2	-	701	155	3								
CHATHAM :																																									
To Value of Timber Materials drawn from Stock in the Year, viz. :—																																									
Reserved Timber, Sided :																																									
French—Under 10 feet - - -														-	-	-	-	-	-	-	6	-	2	10	foot cube.	-	17	-	-	6	-	17									
Memel— „ „ - - -														4	-	3	3	foot cube.	-	13	-	-	-	-	-	-	-	-	-	4	-	13									
Reserved Thickstuff- - - -														-	-	-	-	-	-	-	12	-	4	1	foot cube.	2	9	-	-	12	2	9									
„ Plank - - - - -														15½	various	-	-	foot suppl.	3	5	1	17½	-	1	4½	foot suppl.	3	10	4	-	32¾	6	15								
To Labour on Conversions - - -														-	-	-	-	-	-	14	7	-	-	-	-	-	9	-	-	-	1	3									
To Share of General Expenditure, viz. :—																																									
Materials - - - - -														-	-	-	-	-	-	-	2	-	-	-	-	-	5	2	-	-	-	5									
Labour - - - - -														-	-	-	-	-	-	2	9	-	-	-	-	-	8	2	-	-	-	10									
TOTAL - - -														19½	-	-	-	-	4	15	7	35½	-	-	-	-	7	18	8	-	54¾	12	14								

Dr. OTHER FOREIGN OAKS—continued. - - - - -

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS & MILLS.	
	Quantity.	Rate.		Value.	Quantity.	Rate.		Value.	Quantity.	Value.
	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s.</i>
PORTSMOUTH:										
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Contract Timber, Sided :										
French—40 feet and upwards -	286	10 2 6	load	57 8 3	-	- - -	-	- - -	286	57 8 3
„ 39 „ to 20 feet -	2,215	9 - -	„	398 14 -	-	- - -	-	- - -	2,215	398 14 -
„ Under 20 feet - -	2,419	8 - -	„	387 - 9	-	- - -	-	- - -	2,419	387 - 9
Reserved Timber, Sided :										
French—10 feet and upwards -	118	8 - -	„	18 17 7	-	- - -	-	- - -	118	18 17 7
„ Under 10 feet - -	40½	- 2 10 - 2 6	ft. cube	5 11 3	-	- - -	-	- - -	40½	5 11 3
Spanish—10 feet and upwards -	52	10 19 4	load	11 8 1	-	- - -	-	- - -	52	11 8 1
Reserved Thickstuff - - - -	-	- - -	-	- - -	5	- 6 -	foot cube.	1 10 -	5	1 10 -
„ Plank - - - -	5½	- 1 7	foot suppl.	1 5 4	19	various	foot suppl.	4 11 -	24½	5 16 4
To Labour on Conversions - - -	-	- - -	-	102 1 -	-	- - -	-	- 5 -	-	102 6 -
To Share of General Expenditure, viz. :—										
Materials - - - -	-	- - -	-	1 14 -	-	- - -	-	- 5 -	-	1 19 -
Labour + - - - -	-	- - -	-	3 10 6	-	- - -	-	- 4 7	-	3 15 1
To Excess of Value at which Converted Produce at Pits and Mills has been returned to Stock for subsequent Issue	5,136	- - -	-	987 10 9	24	- - -	-	6 15 7	5,160	994 6 4
	-	- - -	-	352 19 11	-	- - -	-	- 18 9	-	*353 18 8
TOTAL - - -	5,136	- - -	-	1,340 10 8	24	- - -	-	7 14 4	5,160	1,348 5 -

* See note at foot of page 57.

OTHER FOREIGN OAKS—continued.

Cr.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.			
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been credited to the Pits and charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been credited to the Mills and charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.	
	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.
	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>
PORTSMOUTH:												
Produce of Timber Materials returned to Stock, viz.:—												
Converted Timber :												
	French—Under 15 feet	-	-	-	2,551	6 1	foot cube.	776 17 7	- 8 0	1,116 1 3	foot cube.	-
	Spanish—	"	"	"	31½	- 6 -	"	9 8 11	- 8 -	12 12 -	"	-
	Converted Plank	-	-	-	79½	various	foot suppl.	24 2 4	various	34 11 6	foot suppl.	-
	" Board	-	-	-	1½	- - 9	"	- 9 -	- 1 1	- 13 -	"	-
other Returns to Stock, viz.: —												
Reserved Timber, Sided :												
	French—10 feet and upwards	-	-	-	350	9 - -	load	56 19 3	9 - -	load	56 19 3	-
	" Under 10 feet	-	-	-	675½	2 10 - 2 6	ft. cube	91 1 9	2 10 - 2 6	91 1 9	ft. cube	-
	Spanish—	"	"	"	6	- 3 11	"	1 3 6	- 3 11	"	1 3 6	-
	Reserved Plank	-	-	-	46½	various	foot suppl.	11 7 4	various	11 7 4	foot suppl.	-
	" Board	-	-	-	4	- - 9	"	1 4 -	- - 9	"	1 4 -	-
	Trenail Wood	-	-	-	9½	- 1 -	foot cube.	- 9 6	- 1 -	- 9 6	foot cube.	-
	Offal Wood and Loss	-	-	-	1,380½	- - 2½	"	14 7 7	- - 2½	"	14 8 7	-
					5,136	-	-	987 10 9	-	1,340 10 8	-	-
	TOTAL	-	-	-	5,136	-	-	-	-	-	-	-

* The cost of these Conversions being less than Rate Book Price at which charged to Storekeeper, resulted partly from the timber issued being chiefly of the lower and cheaper classes, and partly from the Conversions being produced with more than ordinary advantage with respect to the extent of Offal and Loss.

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Dr.

OTHER FOREIGN OAKS—continued.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL at PITS AND MILLS.	
	Quantity.	Rate.		Value.	Quantity.	Rate.		Value.	Quantity.	Value.
	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>
DEVONPORT:										
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Contract Timber, Sided :										
French—39 to 20 feet - - - - -	43	9 - -	load	7 14 10	- - -	- - -	- - -	- - -	43	7 14 10
„ Under 20 „ - - - - -	52	8 - -	„	8 6 5	- - -	- - -	- - -	- - -	52	8 6 5
Reserved Timber, Sided :										
French—Under 10 feet - - - - -	7	- 2 10	ft. cube	- 19 10	- - -	- - -	- - -	- - -	7	- 19 10
To Labour on Conversions - - - - -	-	- - -	-	- 19 6	- - -	- - -	- - -	- - -	-	- 19 6
To Share of General Expenditure, viz. :—										
Materials - - - - -	-	- - -	-	- - 1	- - -	- - -	- - -	- - -	-	- - 1
Labour - - - - -	-	- - -	-	- 1 10	- - -	- - -	- - -	- - -	-	- 1 10
TOTAL - - -	102	- - -	-	18 2 6	- - -	- - -	- - -	- - -	102	18 2 6

ABSTRACT of the foregoing detailed Debit and Credit Transactions of the Conversion of OTHER FOREIGN OAKS

		D E B T O R.									
DOCKYARDS.	Page.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.	
		VALUE OF			TOTAL.	VALUE OF			TOTAL.		
		Timber Materials.	Labour.	General Expenditure.		Timber Materials.	Labour.	General Expenditure.			
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
WOOLWICH - - - -	54	46 4 11	1 19 -	- 5 1	48 9 -	103 1 9	- 19 9	2 12 8	106 14 2	155 3 1	
CHATHAM - - - -	54	3 18 1	- 14 7	- 2 11	4 15 7	6 16 4	- 9 -	- 13 4	7 18 8	12 14 3	
PORTSMOUTH - - -	56	880 5 3	102 1 -	5 4 6	987 10 9	6 1 -	- 5 -	- 9 7	6 15 7	994 6 4	
DEVONPORT - - - -	58	17 1 1	- 19 6	- 1 11	18 2 6	- - -	- - -	- - -	- - -	18 2 6	
		947 9 4	105 14 1	5 14 5	1,058 17 10	115 19 1	1 13 9	3 15 7	121 8 5	1,180 6 3	
Excess of Value over Cost and of Cost over Value at which Converted Produce at Pits and Mills has been returned to Stock for subsequent issue - - - - -		- - -	- - -	- - -	351 1 6	- - -	- - -	- - -	- - -	* 351 1 6	
TOTAL - - - - £.		- - -	- - -	- - -	1,409 19 4	- - -	- - -	- - -	121 8 5	1,531 7 9	

* For explanation of this difference, see remarks on Other Foreign Oaks, Portsmouth, page 57.

OTHER FOREIGN OAKS—continued.

Cr.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.				
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.		
	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.	
DEVONPORT: Produce of Timber Materials returned to Stock, viz. :— Converted Timber : French—Under 15 feet - - - By other Returns to Stock, viz. :— Reserved Timber, Sided : French—Under 10 feet - - - Offal Wood and Loss - - - By Excess of Cost over Value at which Converted Produce at Pits has been returned to Stock - - - - - TOTAL - - - - -													

at the SAWPITS and SAWMILLS of the several undermentioned Dockyards in the Year 1866-67.

C R E D I T O R.

Actual Cost of Timber Materials Converted, and Returned to Stock.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.			
	Value of other Returns to Stock.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost of Timber Materials Converted, and Returned to Stock.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Returned to Stock for subsequent Issue.		Value of other Returns to Stock.		Actual Cost of Timber Materials Converted, and Returned to Stock.	
	Reserved Timber Materials.	Offal.	TOTAL.	Rate.	Reserved Timber Materials.	Offal.	TOTAL.	Rate.	Reserved Timber Materials.	Offal.	TOTAL.	Rate.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
46 8 11	-	2 - 1	48 9 -	46 16 11	-	3 7 11	106 14 2	105 7 11	-	5 8 -	155 3 2	152 4 10
4 14 6	-	- 1 1	4 15 7	4 12 9	1 2 3	- 3 11	7 18 8	3 14 10	1 2 3	- 5 -	12 14 3	8 7 7
810 17 10	161 15 10	14 17 1	987 10 9	1,340 10 8	-	- 1 -	6 15 7	7 14 4	161 15 10	14 18 1	994 6 4	1,348 5 -
13 14 9	3 11 10	- 15 11	18 2 6	17 19 -	-	-	-	-	3 11 10	- 15 11	18 2 6	17 19 -
875 16 -	165 7 8	17 14 2	1,058 17 10	1,409 19 4	1 2 3	3 12 10	121 8 5	116 17 1	166 9 11	21 7 -	1,180 6 3	1,526 16 5
-	-	-	-	-	-	-	-	4 11 4	-	-	-	*4 11 4
-	-	-	-	1,409 19 4	-	-	-	121 8 5	-	-	-	1,531 7 9

* For explanation of this difference, see remarks on Other Foreign Oaks, Chatham, page 55.

Dr.

MAHOGANY, OF SORTS.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.	
	Quantity.	Rate.		Value.	Quantity.	Rate.		Value.	Quantity.	Value.
DEPTFORD:	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Contract Timber, Sided :										
Honduras - - - - -	2,328	8 12 6	load	401 11 7	10,106	8 12 6	load	1,743 5 8	12,434	2,144 17 3
Mexican - - - - -	2,208	10 12 6	„	469 4 -	1,164	10 12 6	„	247 7 -	3,372	716 11 -
Spanish - - - - -	379	14 10 -	„	109 18 2	584	14 10 -	„	169 7 2	963	279 5 4
Reserved Timber, Sided :										
Honduras—10 feet and upwards -	1,833	8 12 6	„	316 3 10	701	8 12 6	„	120 18 5	2,534	437 2 3
„ Under 10 feet - -	78	- 3 1 - 2 9	ft. cube	11 19 6	416	- 3 1 - 2 9	ft. cube	61 12 4	494	73 11 10
Mexican—10 feet and upwards -	192	10 12 6	load	40 16 -	371	10 12 6	load	78 16 9	563	119 12 9
„ Under 10 feet - -	2	- 3 5	ft. cube	- 6 10	38	- 3 10 - 3 5	ft. cube	7 1 1	40	7 7 11
Spanish—10 feet and upwards -	16	14 10 -	load	4 12 10	59	14 10 -	load	17 2 2	75	21 15 -
„ Under 10 feet - -	14	- 5 3	ft. cube	3 13 6	18	- 5 3 - 4 8	ft. cube	4 10 5	32	8 3 11
Reserved Thickstuff - - - -	46	- 6 - - 5 6	„	13 2 6	-	- - -	-	- - -	46	13 2 6
„ Plank - - - - -	17½	various	foot suppl.	4 19 10	197	various	foot suppl.	55 - 11	214½	60 - 9
„ Board - - - - -	-	- - -	-	- - -	79½	„	„	22 14 6	79½	22 14 6
Converted Timber - - - - -	-	- - -	-	- - -	55½	„	foot cube.	19 7 10	55½	19 7 10
To Labour on Conversions - - -	-	- - -	-	76 10 -	-	- - -	-	56 9 9	-	132 19 9
To Share of General Expenditure, viz. :—										
Materials - - - - -	-	- - -	-	1 11 8	-	- - -	-	54 12 -	-	56 3 8
Labour - - - - -	-	- - -	-	5 4 1	-	- - -	-	38 6 5	-	43 10 6
To Excess of Value at which Converted Produce at Pits and Mills has been returned to Stock for subsequent Issue - - - - -	7,113½	- - -	-	1,459 14 4	13,789½	- - -	-	2,696 12 5	20,902½	4,156 6 9
	-	- - -	-	71 17 5	-	- - -	-	238 6 6	-	310 3 11
TOTAL - - -	7,113½	- - -	-	1,531 11 9	13,789½	- - -	-	2,934 18 11	20,902½	4,466 10 8

MAHOGANY, OF SORTS.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.					
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.			
	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.		
	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>		
DEPTFORD: Produce of Timber Materials returned to Stock, viz. :— Converted Timber: Honduras—30 feet and upwards " 29 to 15 feet " Under 15 " Mexican—29 to 15 feet " Under 15 " Spanish — Converted Thickstuff " Plank " Board other Returns to Stock, viz. :— Reserved Timber, Sided: Honduras—10 feet and upwards " Under 10 feet Mexican—10 feet and upwards " Under 10 feet Spanish—10 feet and upwards " Under 10 feet Reserved Thickstuff " Plank " Board Official Wood and Loss	284	5 10	foot cube.	82 14 6	6 8	foot cube.	94 13 4	—	—	—	—	—		
	422½	"	"	123 1 4	"	"	140 16 8	5 5½	foot cube.	159 14 3	6 8	foot cube.	195 16 8	
	585½	"	"	170 11 1	"	"	195 3 4	706½	"	192 1 3	"	"	235 10 —	
	104	6 11	"	35 19 4	7 3	"	37 14 —	61	6 2	18 14 4	7 3	"	22 2 3	
	35	"	"	12 2 1	"	"	12 13 9	166	"	50 18 8	"	"	60 3 6	
	74½	13 4½	"	49 14 3	9 6	"	35 5 5	87½	9 10½	43 1 9	9 6	"	41 11 3	
	078½	various	"	325 3 4	various	"	347 11 9	54	5 5½	14 13 7	6 8	"	18 —	
	192	"	foot sup.	60 1 6	"	foot sup.	66 3 8	1,337½	various	386 7 11	various	foot sup.	461 4 2	
	28½	"	"	8 12 7	"	"	9 15 6	1,186½	"	339 11 8	"	"	409 2 1	
	769	8 12 6	load	132 13 1	8 12 6	load	132 13 1	2,156	8 12 6	load	371 18 2	8 12 6	load	371 18 2
355	3 1	ft. cube	89 10 11	3 1	ft. cube	80 10 11	593	3 1	ft. cube	87 6 1	3 1	ft. cube	87 6 1	
156	10 12 6	load	33 3 —	10 12 6	load	33 3 —	378	10 12 6	load	80 6 6	10 12 6	load	80 6 6	
277	3 10	ft. cube	50 10 7	3 10	ft. cube	50 10 7	69	3 10	ft. cube	12 12 10	3 10	ft. cube	12 12 10	
140	14 10	load	40 12 —	14 10	load	4 0 12	49	14 10	load	14 4 2	14 10	load	14 4 2	
114	5 3	ft. cube	28 — 7	5 3	ft. cube	28 — 7	21	5 3	ft. cube	5 4 5	5 3	ft. cube	5 4 5	
229½	6 6	"	66 4 9	6 6	"	66 4 9	1,754	6 6	"	49 9 6	6 6	"	49 9 6	
134½	various	foot sup.	38 17 6	various	foot sup.	38 17 6	469½	various	foot sup.	131 11 4	various	foot sup.	131 11 4	
7½	"	"	2 5 7	"	"	2 5 7	1,761½	"	"	509 11 3	"	"	509 11 3	
2,036½	1 2	foot cube	118 16 4	1 2	foot cube	118 16 4	3,930½	1 2	foot cube	229 4 9	1 2	foot cube	229 4 9	
7,113½	—	—	1,459 14 4	—	—	1,531 11 9	13,789½	—	—	2,696 12 5	—	—	2,934 18 11	
7,113½	—	—	—	—	—	1,531 11 9	13,789½	—	—	—	—	—	2,934 18 11	
TOTAL													20,902½	—

The cost rate per foot, being so much in excess of the price at which charged to Storekeeper, was caused by the large quantity of "Reserved" timber returned into store at the same price, and a large proportion less than the price, at which it was issued for Conversion; the whole expense of labour, general expenditure charges, and money loss in off, falling upon the small proportion of actual conversion, this proportion being less than one-fifth of the whole quantity issued.

Dr.

MAHOGANY, OF SORTS—continued. - - - - -

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.	
	Quantity.	Rate.		Value.	Quantity.	Rate.		Value.	Quantity.	Value.
	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>
WOOLWICH:										
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Contract Timber, Sided :										
Honduras - - - - -	4,962	8 12 6	load	855 18 11	6,782	8 12 6	load	1,169 17 10	11,744	2,025 16 9
Mexican - - - - -	1,341	10 12 6	„	284 19 3	1,153	10 12 6	„	245 - 3	2,494	529 19 6
Spanish - - - - -	300	14 10 -	„	87 - -	485	14 10 -	„	140 13 -	785	227 13 -
Reserved Timber Sided :										
Honduras—10 feet and upwards -	727	8 12 6	„	125 8 1	988½	8 12 6	„	170 10 3	1,715½	295 18 4
„ Under 10 feet - -	221	- 3 1 - 2 9	ft. cube	33 11 1	416	- 3 1 - 2 9	ft. cube	63 3 6	637	96 14 7
Mexican — 10 feet and upwards -	496	10 12 6	load	105 8 -	639	10 12 6	load	135 15 9	1,135	241 3 9
„ Under 10 feet - -	42½	- 3 10 - 3 5	ft. cube	8 - 3	50½	- 3 10 - 3 5	ft. cube	9 10 8	93	17 10 11
Spanish — 10 feet and upwards -	66	14 10 -	load	19 2 9	124	14 10 -	load	- 35 19 4	190	55 2 1
„ Under 10 feet - -	-	- - -	-	- - -	56	- 5 3 - 4 8	ft. cube	14 12 3	56	14 12 3
Reserved Thickstuff - - -	13	- 6 8	foot cube.	4 6 8	11½	- 5 6	„	3 3 3	24½	7 9 11
„ Plank - - - - -	46½	various	foot suppl.	12 19 3	156	various	foot suppl.	43 14 1	202½	56 13 4
Converted Timber and Timber Materials.	42½	„	-	14 13 10	605	„	-	210 10 11	647½	225 4 9
To Labour on Conversions - - -	-	- - -	-	97 6 3	-	- - -	-	45 6 7	-	142 12 10
To Share of General Expenditure viz. :—										
Materials - - - - -	-	- - -	-	2 - 9	-	- - -	-	74 3 8	-	76 4 5
Labour - - - - -	-	- - -	-	11 1 1	-	- - -	-	46 4 4	-	57 5 5
To Excess of Value at which Converted Produce at Mills has been returned to Stock for subsequent Issue - -)	8,257½	- - -	-	1,661 16 2	11,466½	- - -	-	2,408 5 8	19,724	4,070 1 10
	-	- - -	-	- - -	-	- - -	-	159 12 -	-	159 12 -
TOTAL - - -	8,257½	- - -	-	1,661 16 2	11,466½	- - -	-	2,567 17 8	19,724	4,229 13 10

MAHOGANY, OF SORTS—continued.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.			
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been credited to the Pits and Charged to Stock for subsequent Issue.	
	Quantity.	Rate.	Value.	Per	Quantity.	Rate.	Value.	Per	Quantity.	Rate.	Value.	Per
WOOLWICH:												
Value of Timber Materials returned to viz.:-												
Inverted Timber:												
Conduras—30 feet and upwards	144½	6 4½	45 17 2	foot cube	84	5 8	23 15 1	foot cube.	228½	6 8	69 12 3	foot cube.
" 29 to 15 feet	111	"	35 4 6	"	77	"	21 15 6	"	188	5 11½	57 - -	"
" Under 15 "	830	"	263 7 11	"	1,217½	"	344 6 7	"	2,047½	"	607 14 6	"
Mexican—29 to 15 feet	-	-	-	-	17	7 1½	6 - 10	- 7 3	17	7 9½	6 - 10	7 3
" Under 15 "	455	8 2½	186 14 4	foot cube	240½	"	85 9 2	"	695½	"	272 3 6	"
" Spanish—	68	10 9½	36 12 7	"	226½	9 5½	107 4 8	- 9 6	294½	9 9½	143 17 3	- 9 6
Inverted Thickstuff	616½	various	207 11 11	"	455½	various	137 8 -	various	1,072	various	344 19 11	various
" Plank	351½	"	117 19 5	foot sup.	1,357½	"	407 14 11	foot suppl.	1,709	foot sup.	525 14 4	foot sup.
" Board	51	"	17 5 1	"	231½	"	72 14 8	"	282½	"	89 19 9	"
Returns to Stock, viz.:-												
Inverted Timber, Sided:												
Conduras—10 feet and upwards	1,310	8 12 6	225 19 6	load	944	8 12 6	162 16 9	load	2,254	8 12 6	388 16 3	load
" Under 10 feet	415½	3 1 ft. cube	63 2 4	- 2 9 ft. cube	413½	3 1 ft. cube	62 7 6	- 2 9 ft. cube	829	3 1 ft. cube	125 9 10	- 2 9 ft. cube
Mexican—10 feet and upwards	734	10 12 6	155 19 6	load	358	10 12 6	76 1 6	load	1,092	10 12 6	232 1 -	load
" Under 10 feet	111	3 10 ft. cube	21 1 9	- 3 5 ft. cube	15	3 10 ft. cube	2 17 6	- 3 10 ft. cube	126	3 10 ft. cube	23 19 3	- 3 5 ft. cube
" Spanish—10 feet and upwards	47	14 10 -	13 12 7	load	79	14 10 -	22 18 2	load	126	14 10 -	36 10 9	load
" Under 10 feet	25	5 3 ft. cube	6 1 11	- 4 8 ft. cube	40	5 3 ft. cube	10 7 8	- 4 8 ft. cube	65	5 3 ft. cube	16 9 7	- 4 8 ft. cube
Inverted Thickstuff	-	-	-	-	21	6 -	6 6 -	- 6 -	21	6 -	6 6 -	- 6 -
" Plank	224½	various	64 3 4	foot sup.	503½	various	140 12 -	foot suppl.	728	various	204 15 4	foot sup.
" Board	24	"	7 7 4	"	1,609½	"	452 8 4	"	1,633½	"	450 15 8	"
Wood and Loss	2,739	-	193 15 -	-	3,576	-	265 - 10	-	6,315	-	458 15 10	-
Value of Cost over Value at which Inverted Timber has been returned to Stock	8,257½	-	1,661 16 2	-	11,466½	-	2,408 5 8	-	19,724	-	4,070 1 10	-
TOTAL	8,257½	-	-	-	11,466½	-	-	-	19,724	-	-	-

NET Cost of Converted Produce at Pits and Mills, }
less than Price at which charged to Storekeeper - } £. 158 16 11

Dr.

MAHOGANY, OF SORTS—continued.

DESCRIPTION.	S A W P I T S.				S A W M I L L S.				TOTAL AT PITS AND MILLS.	
	Quantity.	Rate.		Value.	Quantity.	Rate.		Value.	Quantity.	Value.
	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s.</i>
CHATHAM:										
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Contract Timber, Sided :										
Honduras - - - - -	2,870	8 12 6	load	495 1 6	12,253	8 12 6	load	2,113 12 10	15,123	2,608 14
Mexican - - - - -	1,172	10 12 6	„	249 1 -	-	- - -	-	- - -	1,172	249 1
Spanish - - - - -	841	14 10 -	„	243 17 9	334	14 10 -	load	96 17 2	1,175	340 14
Reserved Timber, Sided :										
Honduras—10 feet and upwards -	1,292	8 12 6	„	222 17 4	1,224	8 12 6	„	211 2 9	2,516	434 -
„ Under 10 feet - -	340	- 3 1 - 2 9	ft. cube	51 3 4	1,027	- 3 1 - 2 9	ft. cube	151 8 7	1,367	202 11
Mexican—10 feet and upwards -	83	10 12 6	load	17 12 9	-	- - -	-	- - -	83	17 12
„ Under 10 feet - -	79	- 3 10 - 3 5	ft. cube	14 12 10	25	- 3 10 - 3 5	ft. cube	4 8 4	104	19 1
Spanish—10 feet and upwards -	168	14 10 -	load	48 14 5	89	14 10 -	load	25 16 2	257	74 10
„ Under 10 feet - -	76	- 5 3 - 4 8	ft. cube	19 - 4	146	- 5 3 - 4 8	ft. cube	36 4 6	222	55 4 1
Reserved Thickstuff - - - -	806	- 6 - - 5 6	„	222 7 6	213	- 7 11 - 5 6	„	61 16 9	1,019	284 4
„ Plank - - - - -	206½	various	foot suppl.	59 - 5	540½	various	foot suppl.	159 18 10	747¼	218 19
„ Board - - - - -	8½	„	„	2 8 10	12¼	„	„	3 9 9	20¾	5 18
To Labour on Conversions - - -	-	- - -	-	170 8 6	-	- - -	-	115 1 10	-	285 10
To Share of General Expenditure, viz :—										
Materials - - - - -	-	- - -	-	1 4 9	-	- - -	-	67 2 2	-	68 6 1
Labour - - - - -	-	- - -	-	31 15 10	-	- - -	-	105 1 9	-	136 17
	7,942½	- - -	-	1,849 7 1	15,863¾	- - -	-	3,152 1 5	23,806	5,001 8
To Excess of Value at which Converted Produce at Mills has been returned to Stock for subsequent Issue - - }	-	- - -	-	- - -	-	- - -	-	5 15 -	-	5 15
TOTAL - - -	7,942½	- - -	-	1,849 7 1	15,863¾	- - -	-	3,157 16 5	23,806	5,007 3

Dr.

MAHOGANY, OF SORTS—continued. - - - - -

DESCRIPTION.	SAW PITS.				SAW MILLS.				TOTAL AT PITS AND MILLS.	
	Quantity.	Rate.	Value.	Quantity.	Rate.	Value.	Quantity.	Value.		
SHEERNESS:										
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Contract Timber, Sided :										
Honduras - - - - -	3,507	8 12 6	load	604 19 2	15,055	8 12 6	load	2,596 19 9	18,562	3,201 18 11
Reserved Timber, Sided :										
Honduras - 10 feet and upwards -	1,020	8 12 6	"	175 19 -	1,068	8 12 6	"	184 4 7	2,088	360 3 7
" Under 10 feet - -	367	- 3 1 - 2 9	ft. cube	55 14 7	376	- 3 1 - 2 9	ft. cube	57 1 4	743	112 15 11
Reserved Thickstuff - - - -	417	- 5 6	"	114 13 6	936	- 5 6	"	257 8 -	1,353	372 1 6
" Plank - - - - -	546	various	foot sup.	150 3 3	2,026	various	foot sup.	557 2 10	2,572	707 6 1
" Board - - - - -	27	- - 8½	"	7 13 -	61	"	"	17 4 11	88	24 17 11
Converted Timber and Timber Materials.	-	- - -	-	- - -	52	"	-	17 5 -	52	17 5 -
To Labour on Conversions - - -	-	- - -	-	104 - 7	-	- - -	-	65 19 10	-	170 - 5
To Share of General Expenditure, viz. :—										
Materials - - - - -	-	- - -	-	1 8 7	-	- - -	-	69 14 1	-	71 2 8
Labour - - - - -	-	- - -	-	20 18 10	-	- - -	-	83 8 -	-	104 6 10
	5,884	- - -	-	1,235 10 6	19,574	- - -	-	3,906 8 4	25,458	5,141 18 10
To Excess of Value at which Converted Produce at Pits and Mills has been returned to Stock for subsequent Issue - - - - -	-	- - -	-	129 17 9	-	- - -	-	566 13 8	-	696 11 5
TOTAL - - -	5,884	- - -	-	1,365 8 3	19,574	- - -	-	4,473 2 -	25,458	5,838 10 3
PORTSMOUTH:										
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Contract Timber, Sided :										
Honduras - - - - -	7,188	8 12 6	load	1,239 18 7	24,610	8 12 6	load	4,245 4 6	31,798	5,485 3 1
Mexican - - - - -	-	- - -	-	- - -	130	10 12 6	"	27 12 6	130	27 12 6
Spanish - - - - -	356	14 10 -	load	103 4 10	1,665	14 10 -	"	482 17 -	2,021	586 1 10
Reserved Timber, Sided :										
Honduras - 10 feet and upwards -	2,224	8 12 6	"	383 12 9	1,640	8 12 6	"	282 18 -	3,864	666 10 9
" Under 10 feet - -	932	- 3 1 - 2 9	ft. cube	138 17 4	1,804½	- 3 1 - 2 9	ft. cube	257 12 -	2,736½	396 9 4
Mexican - " " - -	25	- 3 10 - 3 5	"	4 9 2	11	- 3 10 - 3 5	"	1 19 8	36	6 8 10
Spanish - 10 feet and upwards -	131	14 10 -	load	37 19 10	324	14 10 -	load	93 19 2	455	131 19 -
" Under 10 feet - -	36½	- 5 3 - 4 8	ft. cube	9 5 6	166	- 5 3 - 4 8	ft. cube	40 13 2	202½	49 18 8
Reserved Thickstuff - - - -	472	- 5 6	"	129 16 -	1,361	various	"	392 14 5	1,833	522 10 5
" Plank - - - - -	815	various	foot sup.	227 9 8	4,063½	"	foot sup.	1,119 15 6	4,878½	1,347 5 2
" Board - - - - -	-	- - -	-	- - -	436½	"	"	173 2 1	436½	173 2 1
Converted Timber and Timber Materials.	10½	various	-	3 8 9	181	"	-	61 8 10	191½	64 17 7
To Labour on Conversions - - -	-	- - -	-	248 - 3	-	- - -	-	182 2 2	-	430 2 5
To Share of General Expenditure, viz. :—										
Materials - - - - -	-	- - -	-	4 2 8	-	- - -	-	183 14 8	-	187 17 4
Labour - - - - -	-	- - -	-	8 11 7	-	- - -	-	169 10 11	-	178 2 6
	12,190	- - -	-	2,538 16 11	36,392½	- - -	-	7,715 4 7	48,582½	10,254 1 6
To Excess of Value at which Converted Produce at Pits and Mills has been returned to Stock for subsequent Issue - - - - -	-	- - -	-	24 11 9	-	- - -	-	859 - 7	-	883 12 4
TOTAL - - -	12,190	- - -	-	2,563 8 8	36,392½	- - -	-	8,574 5 2	48,582½	11,137 13 10

MAHOGANY, OF SORTS—continued.

Cr.

DESCRIPTION.	SAW PITS.					SAWMILLS.					TOTAL AT PITS AND MILLS.					
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.			Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.			Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.			
	Quantity.	Rate.	Value.	£. s. d.	Per	Quantity.	Rate.	Value.	£. s. d.	Per	Quantity.	Rate.	Value.	£. s. d.	Per	
	Fl. cube.	£. s. d.	£. s. d.	£. s. d.	ft. cube.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	ft. cube.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	ft. cube.	
GREENESS: produce of Timber Materials returned to Stock, viz.:— Inverted Timber: Honduras - 30 feet and upwards " 20 to 15 feet - " Under 15 " - " Inverted Thickstuff - " Plank - " Board - " Returns to Stock, viz.:— Served Timber, Sided: Honduras - 10 feet and upwards " Under 10 feet - " Served Thickstuff - " Plank - " Board - " Served Wood and Loss	168 223 1,351 195 580 884	- 5 8½ " " " " "	53 7 7 63 6 4 383 11 8 55 7 4 164 13 7 25 1 10	- 6 8 " " " various "	foot cube. " " foot sup. "	62 13 4 74 6 8 450 6 8 65 - - 193 6 1 29 13 4	108 66 1,742 477 1,767 657	- 4 3½ " " " " "	23 5 10 14 4 8 375 13 6 102 17 5 381 1 4 141 15 5	- 6 8 " " " various "	36 - - 22 - - 580 13 4 159 - - 588 6 6 219 12 -	296 289 3,093 672 2,347 745½	- 6 8 " " " various "	76 13 5 77 11 - 759 5 2 158 4 9 645 14 11 166 17 3	foot cube. " " foot sup. "	98 13 4 96 6 8 1,031 - - 224 - - 731 12 7 249 5 4
TOTAL	5,884	- - -	- - -	- - -	- - -	19,574	- - -	- - -	- - -	- - -	25,458	- - -	- - -	5,838 10 3	- - -	
PORTSMOUTH: produce of Timber Materials re- turned to Stock, viz.:— Inverted Timber: Honduras - 30 feet and upwards " 20 to 15 feet - " Under 15 " - " Mexican - " Spanish - " Inverted Thickstuff - " Plank - " Board - " Returns to Stock, viz.:— Served Timber, Sided: Honduras - 10 feet and upwards " Under 10 feet - " Mexican - " Spanish - " Served Thickstuff - " Plank - " Board - " Served Wood and Loss	35 105 2,358 61 108 185 1,200 113	- 6 6 " " " " " various "	11 8 - 34 4 - 768 5 5 2 - 10 55 17 - 60 5 3 417 14 7 38 4 9	- 6 8 " " " " " various "	foot cube. " " " " foot sup. "	11 13 4 35 - - 786 3 4 1 19 10 51 6 - 61 13 4 425 12 8 39 3 1	- 5 - ½ " " " " " various "	9 17 6 392 7 8 11 13 5 314 18 7 127 6 8 1,741 17 5 361 - 4	- 6 8 " " " " " various "	13 - - 516 13 4 17 11 8 348 8 3 167 13 4 2,285 1 2 469 14 5	35 144 3,908½ 54 841½ 688 8,089½ 1,482½	- 6 8 " " " " " various "	11 8 - 44 1 6 1,160 13 1 13 14 3 370 15 7 187 11 11 2,159 12 - 399 5 1	foot cube. " " " " foot sup. "	11 13 4 43 - - 1,302 16 8 19 11 6 399 14 3 229 6 8 2,710 13 10 508 17 6	
TOTAL	5,884	- - -	- - -	- - -	- - -	19,574	- - -	- - -	- - -	- - -	25,458	- - -	- - -	5,838 10 3	- - -	

Dr.

MAHOGANY, OF SORTS—continued.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.		
	Quantity.	Rate.		Value.	Quantity.	Rate.		Value.	Quantity.	Value.	
DEVONPORT:	<i>Ft. cube.</i>	<i>£.</i>	<i>s. d.</i>	<i>Per</i>	<i>£.</i>	<i>s. d.</i>			<i>Ft. cube.</i>	<i>£.</i>	<i>s. d.</i>
To Value of Timber Materials drawn from Stock in the Year, viz. :—											
Contract Timber, Sided :											
Honduras - - - - -	5,056	8	12 6	load	872 3 2	18,519	8 12 6	load	3,194 10 7	23,575	4,066 13 9
Mexican - - - - -	1,099	10	12 6	„	233 10 9	3,770	10 12 6	„	801 2 6	4,869	1,034 13 3
Spanish - - - - -	77	14	10 -	„	22 6 7	2,523	14 10 -	„	731 13 5	2,600	754 - -
Reserved Timber, Sided :											
Honduras - 10 feet and upwards	2,170	8	12 6	„	374 6 6	4,796	8 12 6	„	827 6 2	6,966	1,201 12 8
„ Under 10 feet - -	592	- 3 1 - 2 9	ft. cube	87 13 -	2,509	- 3 1 - 2 9	ft. cube	367 3 9	3,101	454 16 9	
Mexican - 10 feet and upwards -	734	10	12 6	load	155 19 6	857	10 12 6	load	182 2 3	1,591	338 1 9
„ Under 10 feet - -	86	- 3 10 - 3 5	ft. cube	15 18 10	727	- 3 10 - 3 5	ft. cube	133 5 7	813	149 4 5	
Spanish - 10 feet and upwards -	35	14	10 -	load	10 3 -	223	14 10 -	load	64 13 5	258	74 16 5
„ Under 10 feet - .	28	- 5 3 - 4 8	ft. cube	7 2 11	186	- 5 3 - 4 8	ft. cube	45 12 11	214	52 15 10	
Reserved Thickstuff - - -	381	- 6 - - 5 6	„	105 12 -	1,628	various	„	497 2 2	2,009	602 14 2	
„ Plank - - - - -	161½	various	ft. sup.	45 - 3	2,157½	„	ft. sup.	646 7 11	2,319	691 8 2	
„ Board - - - - -	-	- - -	-	- - -	1,216½	„	„	347 12 8	1,216½	347 12 8	
To Labour on Conversions - - -	-	- - -	-	149 7 5	-	- - -	-	112 15 1	-	262 2 6	
To Share of General Expenditure, viz. :—											
Materials - - - - -	-	- - -	-	- 10 11	-	- - -	-	59 16 5	-	60 7 4	
Labour - - - - -	-	- - -	-	14 5 -	-	- - -	-	82 12 9	-	96 17 9	
TOTAL - - -	10,419½	- - -	-	2,093 19 10	39,112	- - -	-	8,093 17 7	49,531½	10,187 17	

Dr. MAHOGANY, OF SORTS—continued. - - - - -											
DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.		
	Quantity.	Rate.		Value.	Quantity.	Rate.		Value.	Quantity.	Value.	
	Ft.cube.	£.	s. d.	Per	£. s. d.	Ft.cube.	£. s. d.	Per	£. s. d.	Ft.cube.	£. s. d.
PEMBROKE:											
To Value of Timber Materials drawn from Stock in the Year, viz. :—											
Contract Timber, Sided :											
Honduras - - - - -	433	8	12 6	load	74 13 10	828	8	12 6	load	142 16 7	1,261 217 10 5
Mexican - - - - -	1,576	10	12 6	„	334 18 -	-	-	-	-	1,576	334 18 -
Reserved Timber, Sided :											
Honduras - 10 feet and upwards -	250	8	12 6	„	43 2 6	85	8	12 6	load	14 13 3	335 57 15 9
„ Under 10 feet - -	60	- 3 1	2 9	ft. cube	8 19 4	381	- 3 1	2 9	ft. cube	56 9 9	441 65 9 1
Mexican - 10 feet and upwards -	348	10	12 6	load	73 19 -	253	10	12 6	load	53 15 3	601 127 14 3
„ Under 10 feet - -	182	- 3 10	3 5	ft. cube	33 9 9	824	- 3 10	3 5	ft. cube	151 11 2	1,006 185 - 11
Spanish - „ „ - -	-	-	-	-	-	7	- 5 3	„	1 16 9	7	1 16 9
Reserved Thickstuff - - - -	74	- 6	5 6	ft. cube	20 10 6	36	- 5 6	„	9 18 -	110	30 8 6
„ Plank - - - - -	116	various		foot sup.	33 13 5	189	various	foot sup.	52 2 1	305	85 15 6
„ Board - - - - -	41½	„		„	11 8 -	-	-	-	-	41½	11 8 -
To Labour on Conversions - - -	-	-	-	-	39 5 3	-	-	-	26 10 1	-	65 15 4
To Share of General Expenditure, viz. :—											
Materials - - - - -	-	-	-	-	- 5 4	-	-	-	16 3 6	-	16 8 10
Labour - - - - -	-	-	-	-	5 15 7	-	-	-	16 12 11	-	22 8 6
	3,080½	-	-	-	680 - 6	2,603	-	-	542 9 4	5,683½	1,222 9 10
To Excess of Value at which Converted Produce at Mills has been returned to Stock for subsequent Issue - -	-	-	-	-	-	-	-	-	1 5 6	-	1 5 6
TOTAL - - -	3,080½	-	-	-	680 - 6	2,603	-	-	543 14 10	5,683½	1,223 15 4

MAHOGANY, OF SORTS—continued.

Cr.

DESCRIPTION.	SAWPITS.					SAWMILLS.					TOTAL AT PITS AND MILLS.				
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.			Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.			Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.		
	Quantity.	Rate.	Value.	Rate.	Amount.	Quantity.	Rate.	Value.	Rate.	Amount.	Quantity.	Rate.	Value.	Rate.	Amount.
	Fl. cube.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Fl. cube.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Fl. cube.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
PEMBROKE:															
By Produce of Timber Materials returned to Stock, viz. :—															
Converted Timber :															
Honduras - 29 to 15 feet -	63	- 8 - 1	25 8 1	foot cube.	21 - -	-	-	-	-	-	63	- 6 8 1	25 8 1	foot cube.	21 - -
" - Under 15 feet -	93	"	37 10 2	"	31 - -	250	- 5 10 1	73 13 6	foot cube.	83 6 8	343	- 6 8 1	111 3 8	"	114 6 8
Mexican - " -	741	- 7 10 1	292 8 9	- 7 3	268 12 3	77	- 12 -	46 5 7	"	27 18 3	818	- 8 3 1	338 14 4	- 7 3	296 10 6
Spanish - " -	-	-	-	-	-	2	- 15 6	1 11 -	- 9 6	- 19 -	2	- 15 6	1 11 -	- 9 6	- 19 -
Converted Thickstuff -	4	- 7 10 1	1 11 6	- 7 3	1 9 -	52	- 5 10 1	15 6 8	- 6 8	17 6 8	56	various	16 18 2	various	18 15 8
" Plank -	54 1/2	various	21 15 6	various	18 11 3	313	various	96 12 2	foot sup.	104 14 8	367 1/2	"	118 7 8	foot sup.	123 5 11
" Board -	34 1/2	- - 8	13 9 6	- - 7 1/2	12 7 8	11 1/2	- - 8 1/2	3 10 -	- - 10	3 19 2	46 1/2	"	16 19 6	"	16 6 10
By other Returns to Stock, viz. :—															
Reserved Timber, Sided :															
Honduras - 10 feet and upwards	273	8 12 6	47 1 10	8 12 6	47 1 10	93	8 12 6	16 - 10	8 12 6	16 - 10	366	8 12 6	63 2 8	8 12 6	63 2 8
" - Under 10 feet -	133	- 3 1 - 2 0	19 8 1	- 3 1 - 2 0	19 8 1	217	- 3 1 - 2 0	30 13 9	- 3 1 - 2 0	30 13 9	350	- 3 1 - 2 0	50 1 10	- 3 1 - 2 0	50 1 10
Mexican - 10 feet and upwards	352	10 12 6	74 16 -	10 12 6	74 16 -	-	-	-	-	-	352	10 12 6	74 16 -	10 12 6	74 16 -
" - Under 10 feet -	362	- 3 10 - 3 5	65 15 2	- 3 10 - 3 5	65 15 2	407	- 3 10 - 3 5	73 10 2	- 3 10 - 3 5	73 10 2	769	- 3 10 - 3 5	139 5 4	- 3 10 - 3 5	139 5 4
Reserved Thickstuff -	12	- 5 6	3 6 -	- 5 6	3 6 -	39	- 5 6	10 14 6	- 5 6	10 11 6	51	- 5 6	14 - 6	- 5 6	14 - 6
" Plank -	24 1/2	various	6 19 8	various	6 10 8	34 1/2	various	9 9 3	various	9 9 3	56 1/2	various	16 8 11	various	16 8 11
" Board -	81 1/2	"	23 8 9	"	23 8 9	339	"	101 2 4	"	101 2 4	420 1/2	"	124 11 1	"	124 11 1
Offal Wood and Loss -	852 1/2	- 1 1 1/2	47 1 6	- 1 1 1/2	47 1 6	767 1/2	- 1 8	63 19 7	- 1 8	63 19 7	1,620 1/2	- 1 8	111 1 1	- 1 8	111 1 1
By Excess of Cost over Value at which Converted Produce at Pits has been returned to Stock -	3,080 1/2	-	680 - 6	-	640 17 2	2,603	-	542 9 4	-	543 14 10	5,683 1/2	-	1,222 9 10	-	1,184 12 -
TOTAL	3,080 1/2	-	-	-	680 - 6	2,603	-	-	-	543 14 10	5,683 1/2	-	-	-	1,223 15 4

Net Cost of Converted Produce at Pits and Mills more than Price at which Charged to Storekeeper

£. 37 17 10

* The Cost of these Conversions being so much more than Price at which Charged to Storekeeper was caused by the Reserved Timber, from which those Conversions were produced, being very inferior and defective.

MAHOGANY, OF SORTS—continued.

ABSTRACT of the foregoing detailed Debit and Credit Transactions of the Conversion of MAHOGANY,

DOCKYARDS.	Page.	DEBTOR.									
		SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.	
		VALUE OF			TOTAL.	VALUE OF			TOTAL.		
		Timber Materials.	Labour.	General Expenditure.		Timber Materials.	Labour.	General Expenditure.			
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
DEPTFORD - - - -	60	1,376 8 7	76 10 -	6 15 9	1,459 14 4	2,547 4 3	56 9 9	92 18 5	2,696 12 5	4,156 6 9	
WOOLWICH - - - -	62	1,551 8 1	97 6 3	13 1 10	1,661 16 2	2,242 11 1	45 6 7	120 8 -	2,408 5 8	4,070 1 10	
CHATHAM - - - -	64	1,645 18 -	170 8 6	33 - 7	1,849 7 1	2,864 15 8	115 1 10	172 3 11	3,152 1 5	5,001 8 0	
SHEERNESS - - - -	66	1,109 2 6	104 - 7	22 7 5	1,235 10 6	3,687 6 5	65 19 10	153 2 1	3,906 8 4	5,141 18 10	
PORTSMOUTH - - - -	66	2,278 2 5	248 - 3	12 14 3	2,538 16 11	7,179 16 10	182 2 2	353 5 7	7,715 4 7	10,254 1 0	
DEVONPORT - - - -	68	1,929 16 6	149 7 5	14 15 11	2,093 19 10	7,838 13 4	112 15 1	142 9 2	8,093 17 7	10,187 17 5	
PEMBROKE - - - -	70	634 14 4	39 5 3	6 - 11	680 - 6	483 2 10	26 10 1	32 16 5	542 9 4	1,222 9 10	
		10,525 10 5	884 18 3	108 16 8	11,519 5 4	26,843 10 5	604 5 4	1,067 3 7	28,514 19 4	40,034 4 8	
Excess of Value over Cost, and Cost over Value, at which Converted Produce at Pits and Mills has been returned to Stock for subsequent Issue - - - -		- - -	- - -	- - -	- - -	- - -	- - -	- - -	1,719 18 4	1,719 18 4	
TOTAL + - - £.		- - -	- - -	- - -	11,519 5 4	- - -	- - -	- - -	30,234 17 8	41,754 3 -	

MAHOGANY, OF SORTS—continued.

OF SORTS, at the SAWPITS and SAWMILLS of the several undermentioned DOCKYARDS in the Year 1866-67.

C R E D I T O R

S A W P I T S.				S A W M I L L S.				T O T A L A T P I T S A N D M I L L S.				
Actual Cost of Timber Materials	Value of other Returns to Stock.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.	Actual Cost of Timber Materials Converted, and Returned to Stock.	Value of other Returns to Stock.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.	Actual Cost of Timber Materials Converted, and Returned to Stock.	Value of other Returns to Stock.		Rate Book Price, or Value at which Timber Materials have been Credited to Pits and Mills and Charged to Stock for subsequent Issue.	
	Reserved Timber Materials.	Offal.			Reserved Timber Materials.	Offal.			Reserved Timber Materials.	Offal.		
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
868 - -	472 18 -	118 16 4	1,531 11 9	1,205 3 5	1,262 4 3	2,696 12 5	2,934 18 11	2,073 3 5	1,735 2 3	348 1 1	4,156 6 9	4,466 10 8
910 12 11	557 8 3	193 15 -	1,661 16 2	1,206 9 5	936 15 5	2,408 5 8	2,567 17 8	2,117 2 4	1,494 3 8	458 15 10	4,070 1 10	4,228 18 9
1,281 11 7	446 11 10	121 3 8	1,849 7 1	1,452 1 9	1,439 9 11	3,152 1 5	3,157 16 5	2,733 13 4	1,886 1 9	381 13 5	5,001 8 6	4,818 9 6
745 8 4	466 5 5	23 13 9	1,235 10 6	1,038 18 2	2,784 15 2	3,906 8 4	4,473 2 -	1,784 6 6	3,251 3 7	106 8 9	5,141 18 10	5,838 10 3
1,287 19 10	1,073 4 3	77 12 10	2,538 16 11	2,959 1 7	4,559 10 7	7,715 4 7	8,574 5 2	4,347 1 5	5,632 14 10	274 5 3	10,254 1 6	11,137 13 10
1,100 6 6	928 17 3	64 16 1	2,093 19 10	3,058 18 9	4,758 7 1	8,093 17 7	7,983 2 8	4,159 5 3	5,687 4 4	341 7 10	10,187 17 5	9,897 1 11
392 3 6	240 15 6	47 1 6	680 - 6	236 18 11	241 10 10	542 9 4	543 14 10	629 2 5	482 6 4	111 1 1	1,222 9 10	1,184 12 -
6,686 2 8	4,186 3 6	646 19 2	11,519 5 4	11,137 12 -	15,982 13 3	28,514 19 4	30,234 17 8	17,843 14 8	20,168 16 9	2,021 13 3	40,034 4 8	41,571 16 11
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	182 6 1
- - -	- - -	- - -	- - -	- - -	- - -	- - -	30,234 17 8	- - -	- - -	- - -	- - -	41,754 3 -

Net Cost of Converted Produce at Pits and Mills, less than Price at which charged to Storekeeper } £. 1,537 12 3

Dr.

TEAK.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.	
	Quantity.	Rate.	Value.		Quantity.	Rate.	Value.		Quantity.	Value.
DEPTFORD:	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Contract Timber, Sided, 18½ in. and upwards -	436	11 10 -	load	100 5 7	10,755	11 10 -	load	2,473 13 -	11,191	2,573 18 7
" " " 18 to 14½ in.	256	10 12 6	"	54 8 -	22,398	10 12 6	"	4,759 11 6	22,654	4,813 19 6
" " " 14 " 12½ "	240	9 10 -	"	45 12 -	6,148	9 10 -	"	1,168 2 5	6,388	1,213 14 5
" " " 12 " 10 "	73	8 10 -	"	12 8 2	1,069	8 10 0	"	181 14 7	1,142	194 2 9
Reserved Timber, Sided, 10 feet and upwards -	6,260	various	"	1,156 19 4	2,222	various	"	417 18 11	8,482	1,574 18 3
" " " Under 10 ft.	9	- 3 1	ft. cube	1 7 9	917	- 3 1 - 2 9	ft. cube	129 2 1	926	130 9 10
" Thickstuff - - - -	-	- - -	-	- - -	1,061½	- 5 9	"	305 2 2	1,061½	305 2 2
" Plank - - - - -	-	- - -	-	- - -	425	various	foot sup.	121 19 1	425	121 19 1
" Board - - - - -	-	- - -	-	- - -	102½	"	"	29 9 5	102½	29 9 5
Converted Timber and Timber Materials - - - - -	-	- - -	-	- - -	636	"	-	227 19 -	636	227 19 -
To Labour on Conversions - - - -	-	- - -	-	51 17 3	-	- - -	-	130 14 7	-	182 11 10
To Share of General Expenditure, viz. :—										
Materials - - - - -	-	- - -	-	1 1 8	-	- - -	-	126 8 4	-	127 10 -
Labour - - - - -	-	- - -	-	3 10 8	-	- - -	-	88 11 10	-	92 2 6
	7,274	- - -	-	1,427 10 5	45,733½	- - -	-	10,160 6 11	53,007½	11,587 17 4
To Excess of Value at which Converted Produce at Pits and Mills has been returned to Stock for subsequent Issue	-	- - -	-	459 10 7	-	- - -	-	756 11 4	-	*1,216 1 11
TOTAL - - -	7,274	- - -	-	1,887 1 -	45,733½	- - -	-	10,916 18 3	53,007½	12,803 19 3

WOOLWICH:

To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Contract Timber, Sided, 18½ in. and upwards -	435	11 10 -	load	100 1 -	3,803	11 10 -	load	874 13 10	4,238	974 14 10
" " " 18 to 14½ in.	40	10 12 6	"	8 10 -	4,620	10 12 6	"	981 15 -	4,660	990 5 -
" " " 14 " 12½ "	209	9 10 -	"	39 14 2	3,601	9 10 -	"	684 3 9	3,810	723 17 11
" " " 12 " 10 "	533	8 10 -	"	90 12 2	726	8 10 -	"	123 8 5	1,259	214 - 7
Reserved Timber, Sided, 10 feet, and upwards -	106	various	"	20 10 7	1,291	various	"	241 7 2	1,397	261 17 0
" " " Under 10 ft.	79½	- 3 1	ft. cube	11 6 8	233	- 3 1 - 2 9	ft. cube	35 2 1	306½	46 8 9
" Thickstuff - - - -	-	- - -	-	- - -	50	- 5 9	"	14 7 6	50	14 7 6
" Plank - - - - -	7	- 1 5½	sup. foot.	2 - 3	295	various	foot sup.	84 15 1	302	86 15 4
Converted Timber and Timber Materials - - - - -	109	various	-	39 1 3	2,034	"	-	728 17 2	2,143	767 18 5
To Labour on Conversions - - - -	-	- - -	-	18 3 11	-	- - -	-	67 19 4	-	86 3 3
To Share of General Expenditure, viz. :—										
Materials - - - - -	-	- - -	-	- 7 7	-	- - -	-	111 4 6	-	111 12 1
Labour - - - - -	-	- - -	-	2 1 4	-	- - -	-	69 6 1	-	71 7 5
	1,512½	- - -	-	332 8 11	16,653	- - -	-	4,016 19 11	18,165½	4,349 8 10
To Excess of Value at which Converted Produce at Mills has been returned to Stock for subsequent Issue - - -	-	- - -	-	- - -	-	- - -	-	9 3 10	-	9 3 10
TOTAL - - -	1,512½	- - -	-	332 8 11	16,653	- - -	-	4,026 3 9	18,165½	4,358 12 8

* See Note at foot of page 75.

TEAK.

Cr.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.			
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to Pits and Mills and Charged to Stock for subsequent Issue.	
	Quantity.	Rate.	Value.	Rate.	Amount.	Quantity.	Rate.	Value.	Amount.	Quantity.	Rate.	Amount.
DEPTFORD: By Produce of Timber Materials returned to Stock, viz. :- Converted Timber, 30 feet and upwards, " 29 to 15 ft. " Under 15 ft. " Thickstuff " Plank " Board	<i>ft. cube.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>ft. cube.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>ft. cube.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
	755	*- 5 - 4	189 9 5	- 7 2	270 10 10	1,243	*- 6 4 1/2	394 17 11	445 8 2	1,998	- 7 2	584 7 4
	2,745	"	688 17 5	"	983 12 6	1,994 1/2	"	633 12 10	714 13 11	4,739 1/2	"	1,922 10 3
	545 1/2	"	136 19 2	"	193 11 3	2,860	"	908 12 2	1,024 16 8	3,405 1/2	"	1,045 11 4
	222	"	33 14 3	"	79 11 -	3,219 1/2	"	1,022 18 -	1,153 14 11	3,441 1/2	"	1,978 12 3
By other Returns to Stock, viz. :- Reserved Timber, Sided, 10 feet and upwards " " Under 10 ft. Reserved Thickstuff- " Plank " Board Offal Wood and Loss	12 1/2	"	3 1 6	various	4 6 9	7,577	"	2,407 3 6	2,715 7 8	7,589 1/2	various	2,410 5 -
	-	-	-	-	-	1,751 1/2	"	556 7 3	626 1 8	1,751 1/2	"	556 7 3
	52	various	99 13 2	various	99 13 2	7,998	load	1,481 13 10	1,481 13 10	8,526	load	1,581 7 -
	1,153	- 3 1 - 2 9	165 - 9	- 3 1 - 2 9	165 - 9	1,040	- 3 1 - 2 9	146 5 -	146 5 -	2,193	- 3 1 - 2 9	311 5 9
	48	- 5 9	13 16 -	- 5 9	13 16 -	2,651 1/2	various	762 7 7	762 7 7	2,699 1/2	various	776 3 7
WOOLWICH: By Produce of Timber Materials returned to Stock, viz. :- Converted Timber, 30 feet and upwards, " 29 to 15 ft. " Under 15 ft. " Thickstuff " Plank " Board	70 1/2	various	20 3 7	various	20 3 7	2,700 1/2	foot suppl.	774 19 1	774 19 1	2,771	foot suppl.	795 2 8
	-	-	-	-	-	2,020 1/2	"	582 2 -	582 2 -	2,020 1/2	"	582 2 -
	1,194 1/2	- 11	54 15 2	- 11	54 15 2	10,677 1/2	foot cube	489 7 9	489 7 9	11,872	foot cube	544 2 11
	7,274	-	1,427 10 5	-	1,887 1 -	45,733 1/2	-	10,160 6 11	10,916 18 3	53,007 1/2	-	11,587 17 4
	-	-	-	-	-	-	-	-	-	-	-	-
By other Returns to Stock, viz. :- Reserved Timber, Sided, 10 feet and upwards " " Under 10 ft. Reserved Thickstuff- " Plank " Board Offal Wood and Loss	7,274	-	-	-	1,887 1 -	45,733 1/2	-	-	10,916 18 3	53,007 1/2	-	12,803 19 3
	48	†- 8 7 1/2	20 12 9	- 7 2	17 4 -	656	- 7 1 1/2	223 5 6	224 6 4	674	- 7 2	243 18 3
	33	"	14 3 9	"	11 16 6	541	"	192 19 2	193 17 2	574	"	207 2 11
	228 1/2	"	98 4 8	"	81 17 7	3,212 1/2	"	1,145 16 2	1,151 2 11	3,441	foot cube	1,244 - 10
	28	"	12 - 8	"	10 - 8	1,178	"	420 3 2	422 2 4	1,206	"	1,432 3 11
By Excess of Cost over Value at which converted Produce at Pits has been returned to Stock	201 1/2	"	86 12 5	various	71 14 7	3,153 1/2	"	1,135 9 3	1,135 14 4	3,385	various	1,222 1 8
	12	"	5 3 2	"	4 6 3	329	"	117 6 11	117 - 11	341	"	122 10 1
	214	8 10 -	36 7 7	8 10 -	36 7 7	687	various	135 12 9	135 12 9	901	various	172 - 4
	39	- 3 1 - 2 9	9 - 11	- 3 1 - 2 9	9 - 11	283	- 3 1 - 2 9	42 1 5	42 1 5	342	- 3 1 - 2 9	51 2 4
	18	- 5 9	5 3 6	- 5 9	5 3 6	127	- 5 9	36 10 3	36 10 3	145	- 5 9	41 13 9
Total	30 1/2	various	8 15 1	various	8 15 1	1,083	foot suppl.	311 1 9	311 1 9	1,113 1/2	foot suppl.	319 16 10
	6	"	1 14 11	"	1 14 11	614 1/2	"	176 3 7	176 3 7	620 1/2	"	177 18 6
	634	"	34 9 5	"	34 9 5	4,788 1/2	"	80 10 -	80 10 -	5,422 1/2	"	114 19 5
	1,512 1/2	-	332 8 11	-	292 11 -	10,653	-	4,016 19 11	4,026 3 9	18,165 1/2	-	4,318 11 9
	-	-	-	-	39 17 11	-	-	-	-	-	-	39 17 11
Total											-	4,358 12 8

Net Cost of Converted Produce at Pits and Mills, more than Price at which charged to Storekeeper - - - - - £. 30 14 1

* The cost of these Conversions being so much less than the Rate Book price was caused, chiefly, by the actual Conversions considerably exceeding the Reserved timber materials returned to stock, and by being produced with a loss by offal wood, considerably below the usual average.
† The officers report, that this excess of cost over Rate Book value is attributable to the nature of the work, which involved more than the usual amount of loss by offal wood in the Conversion.
0.89.

Dr.

TEAK—continued.

DESCRIPTION.	SAW PITS.				SAW MILLS.				TOTAL AT PITS AND MILLS.	
	Quantity.	Rate.		Value.	Quantity.	Rate.		Value.	Quantity.	Value.
	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s.</i>
CHATHAM:										
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Contract Timber, Sided, 18½ in. and upwards -	2,828	11 10 -	load	650 8 9	4,118	11 10 -	load	947 2 9	6,946	1,597 11
" " " 18 to 14½ in.	5,160	10 12 6	"	1,096 10 -	26,307	10 12 6	"	5,590 4 9	31,467	6,686 14
" " " 14 " 12½ "	2,711	9 10 -	"	515 1 9	8,726	9 10 -	"	1,657 18 9	11,437	2,173 7
" " " 12 " 10 "	1,302	8 10 -	"	221 6 10	1,465	8 10 -	"	249 1 -	2,767	470 7
" Thickstuff - - - -	-	- - -	-	-	209	12 - -	"	50 3 2	209	50 3
" Plank - - - -	-	- - -	-	-	99	12 - -	"	23 15 2	99	23 15
Reserved Timber, Sided, 10 feet and upwards -	3,390	various	load	677 6 11	1,440	various	"	268 15 8	4,830	946 2
" " " Under 10 feet	370	- 3 1 - 2 9	ft. cube	55 7 6	1,679	- 3 1 - 2 9	ft. cube	248 8 3	2,049	303 15
" Thickstuff - - - -	451	- 5 9	"	129 13 3	863	- 5 9	"	248 2 3	1,314	377 15
" Plank - - - -	118	various	foot suppl.	33 18 6	2,116	various	foot suppl.	607 18 4	2,234	641 16
" Board - - - -	-	- - -	-	-	1,037½	-	-	298 11 2	1,037½	298 11
To Labour on Conversions - - -	-	- - -	-	305 12 9	-	- - -	-	265 8 2	-	571 - 1
To Share of General Expenditure, viz. :—										
Materials - - - -	-	- - -	-	2 4 3	-	- - -	-	182 3 1	-	184 7
Labour - - - -	-	- - -	-	57 - 4	-	- - -	-	242 6 11	-	299 7
	16,330	- - -	-	3,744 10 10	48,059½	- - -	-	10,879 19 5	64,389½	14,624 10
To Excess of Value at which Converted Produce at Pits and Mills has been returned to Stock for subsequent Issue -	-	- - -	-	431 2 4	-	- - -	-	1,403 7 5	-	*1,834 9
TOTAL - - -	16,330	- - -	-	4,175 13 2	48,059½	- - -	-	12,283 6 10	64,389½	16,450 -

SHEERNESS:

To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Contract Timber, Sided, 18½ in. and upwards -	799	11 10 -	load	183 15 5	10,363	11 10 -	load	2,383 9 10	11,162	2,567 5
" " " 18 to 14½ in.	49	10 12 6	"	10 8 3	2,628	10 12 6	"	558 9 -	2,677	568 17
Reserved Timber, Sided, 10 ft. & upds.	49 ⁶	various	"	106 5 7	351	various	"	73 4 7	847	179 10
" " " Under 10 feet	20	- 3 1	foot cube	3 1 8	89	- 3 1	foot cube	13 14 5	109	16 16
" Thickstuff - - - -	53	- 5 9	"	15 4 9	775	- 5 9	"	222 16 3	828	238 1
" Plank - - - -	-	- - -	-	-	594	various	foot suppl.	170 5 5	594	170 5
" Board - - - -	-	- - -	-	-	10	"	"	3 1 3	10	3 1
Converted Timber and Timber Materials.	-	- - -	-	-	99	"	-	35 9 6	99	35 9
To Labour on Conversions - - -	-	- - -	-	14 14 1	-	- - -	-	52 2 2	-	66 16
To Share of General Expenditure, viz. :—										
Materials - - - -	-	- - -	-	- 4 -	-	- - -	-	55 - 9	-	55 4
Labour - - - -	-	- - -	-	2 19 3	-	- - -	-	65 17 1	-	68 16
	1,417	- - -	-	336 13 -	14,909	- - -	-	3,633 10 3	16,326	3,970 3
To Excess of Value at which Converted Produce at Pits and Mills has been returned to Stock for subsequent Issue -	-	- - -	-	57 6 6	-	- - -	-	225 5 4	-	*282 11 1
TOTAL - - -	1,417	- - -	-	393 19 6	14,909	- - -	-	3,858 15 7	16,326	4,252 15

* See Note at foot of page 77.

TEAK—continued.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.			
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.	
	Quantity.	Rate.	Value.	Amount.	Quantity.	Rate.	Value.	Amount.	Quantity.	Rate.	Value.	Amount.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
CHATHAM:												
By Produce of Timber Materials returned to Stock, viz. :—												
Converted Timber, 30 feet and upwards -	3,461	6 3½	1,088 14 2	1,240 3 10	7,653	* 6 - ½	2,297 17 1	2,735 3 2	11,094	6 1½	3,386 11 3	3,975 7 -
" 29 to 15 feet	1,737	"	546 8 -	622 8 6	7,392	"	2,225 6 -	2,648 16 -	9,129	"	2,771 14 -	3,271 4 6
" Under 15 "	3,138	"	987 3 2	1,124 9 -	1,576	"	474 1 7	564 14 8	4,714	"	1,461 4 9	1,689 3 8
Thickstuff -	1,233	"	387 17 6	441 16 6	4,069	"	1,224 16 2	1,488 1 2	5,302	"	1,612 13 8	1,899 17 8
Plank -	271½	"	85 3 3	97 6 10	2,893½	"	869 8 3	1,056 2 7	3,165	"	954 11 6	1,133 9 5
" Board -	4	"	1 4 7	1 8 4	947½	"	288 - 7	339 19 6	951½	"	289 5 2	311 7 10
By other Returns to Stock, viz. :—												
Reserved Timber, Sided, 10 ft. and upwards	1,384	various	273 14 5	273 14 5	3,208	various	624 12 6	624 12 6	4,592	various	898 6 11	898 6 11
" " Under 10 ft.	1,450	3 1	215 16 2	215 16 2	1,584	3 1	233 5 4	233 5 4	3,034	3 1	449 1 6	449 1 6
" Thickstuff -	40	5 9	11 10 -	11 10 -	1,205	5 9	346 8 9	346 8 9	1,245	5 9	357 18 9	357 18 9
" Plank -	99½	various	28 11 5	28 11 5	3,932½	various	1,129 16 4	1,129 16 4	4,032½	various	1,158 7 9	1,158 7 9
Board -	19½	"	5 12 7	5 12 7	2,743½	"	787 14 5	787 14 5	2,762½	"	793 7 -	793 7 -
Offal Wood, Loss, &c. -	3,492½	7½	112 15 7	112 15 7	10,875½	7½	378 12 5	378 12 5	14,368	7½	491 8 -	491 8 -
TOTAL	16,330	- - -	3,744 10 10	4,175 13 2	48,059½	- - -	10,879 19 5	12,283 6 10	64,359½	- - -	14,624 10 3	16,459 - -
SHEERNES:												
By Produce of Timber Materials returned to Stock, viz. :—												
Converted Timber, 30 feet and upwards -	304	5 9	87 11 2	108 18 8	547	* 6 6	177 15 3	196 - 2	851	- 6 5	265 6 5	304 18 10
" 29 to 15 feet	195	"	56 3 3	69 17 6	1,117	"	38 - 5	41 18 6	312	"	94 3 8	111 16 -
" Under 15 feet	252	"	72 11 7	90 6 -	695	"	225 17 2	249 - 10	947	"	298 8 9	339 6 10
Thickstuff -	-	"	-	-	1,400	"	454 19 4	501 13 4	1,400	"	454 19 4	501 13 4
Plank -	45	5 9	12 19 3	16 - 11	3,390	"	1,101 13 4	1,213 7 10	3,435	"	1,114 12 7	1,229 8 9
Board -	21½	"	6 3 2	7 11 10	682	"	221 13 5	243 3 7	703½	"	227 16 7	250 15 5
By other Returns to Stock, viz. :—												
Reserved Timber, Sided, 10 ft. and upwards	171	various	35 1 8	35 1 8	957	various	203 - 3	203 - 3	1,128	various	238 1 11	238 1 11
" " Under 10 ft.	147	3 1	21 18 7	21 18 7	222	3 1	33 9 10	33 9 10	369	3 1	55 8 5	55 8 5
Thickstuff -	69	5 9	19 16 9	19 16 9	1,262	5 9	362 16 6	362 16 6	1,331	5 9	382 13 3	382 13 3
Plank -	62	various	17 16 -	17 16 -	1,551	various	445 3 -	445 3 -	1,613	various	462 19 -	462 19 -
Board -	14½	"	4 3 4	4 3 4	1,089½	"	316 - 6	316 - 6	1,104	"	320 3 10	320 3 10
Offal Wood and Loss -	136	4½	2 8 3	2 8 3	2,996½	4½	53 1 3	53 1 3	3,132½	4½	55 9 6	55 9 6
TOTAL	1,417	- - -	336 13 -	393 19 6	14,909	- - -	3,633 10 3	3,858 15 7	16,326	- - -	3,970 3 3	4,252 15 1

* The cost of the Conversions at Chatham and Sheerness, being less than the Rate Book Value, was caused by the same circumstances referred to in the remarks on the cost of Conversions at Deptford, page 75.

Dr.

T E A K—continued.

DESCRIPTION.	SAW PITS.				SAW MILLS.				TOTAL AT PITS AND MILLS.	
	Quantity.	Rate.		Value.	Quantity.	Rate.		Value.	Quantity.	Value.
PORTSMOUTH :										
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Contract Timber, Sided, 18½ in. and upwards -	7,259	11 10 -	load	1,669 11 5	3,025	11 10 -	load	695 15 -	10,284	2,365 6 5
" " " 18 to 14½ in.	10,141	10 12 6	"	2,154 19 3	9,102	10 12 6	"	1,934 3 6	19,243	4,089 2 9
" " " 14 " 12½ "	6,232	9 10 -	"	1,184 1 7	6,094	9 10 -	"	1,157 17 2	12,326	2,341 18 9
" " " 12 " 10 "	3,061	8 10 -	"	520 7 5	1,823	8 10 -	"	309 18 2	4,884	830 5 7
" Plank - - - -	-	-	-	-	62½	10 10 -	"	13 - 5	62½	13 - 5
Reserved Timber, Sided, 10 feet and upwards -	3,338	various	load	557 13 3	925	various	"	174 3 1	4,263	731 16 4
" " " Under 10 ft.	643	- 3 1 - 2 9	ft. cube	96 - 7	2,026½	- 3 1 - 2 9	ft. cube	291 - 6	2,669½	387 1 1
" Thickstuff - - -	599	- 5 9	"	172 4 3	321½	- 5 9	"	92 8 7	920½	264 12 10
" Plank - - - -	489½	various	foot suppl.	140 6 10	2,724	various	foot suppl.	781 15 5	3,213½	922 2 3
" Board - - - -	4	"	"	1 3 4	589	"	"	171 10 3	593	172 13 7
Converted Timber and Timber Materials.	260½	"	"	93 1 9	138	"	"	49 7 2	398½	142 8 11
To Labour on Conversions - - -	-	-	-	608 3 10	-	-	-	148 18 -	-	757 1 10
To Share of General Expenditure, viz. :—										
Materials - - - -	-	-	-	10 4 1	-	-	-	150 5 -	-	160 9 1
Labour - - - -	-	-	-	21 2 6	-	-	-	138 13 11	-	159 16 5
	32,026½	-	-	7,229 - 1	26,830½	-	-	6,108 16 2	58,857	13,337 16 3
To Excess of Value at which Converted Produce at Pits and Mills has been returned to Stock for subsequent Issue	-	-	-	914 9 -	-	-	-	1,018 15 3	-	*1,933 4 3
TOTAL - - -	32,026½	-	-	8,143 9 1	26,830½	-	-	7,127 11 5	58,857	15,271 - 6
DEVONPORT :										
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Contract Timber, Sided, 18½ in. and upwards	2,550	11 10 -	load	586 10 -	22,581	11 10 -	load	5,193 12 7	25,131	5,780 2 7
" " " 18 to 14½ in.	1,065	10 12 6	"	226 6 3	17,826	10 12 6	"	3,788 - 6	18,891	4,014 6 9
" " " 14 " 12½ "	103	9 10 -	"	19 11 5	1,296	9 10 -	"	246 4 10	1,399	265 16 3
" " " 12 " 10 "	-	-	-	-	669	8 10 -	"	113 14 7	669	113 14 7
Reserved Timber, Sided, 10 feet and upwards -	655	various	load	123 19 1	4,941	various	"	955 7 9	5,596	1,079 6 10
" " " Under 10 ft.	97	- 3 1 - 2 9	ft. cube	14 10 5	827	- 3 1 - 2 9	ft. cube	121 12 11	924	136 3 4
" Thickstuff - - -	234	- 5 9	"	67 5 6	4,634	- 5 9	"	1,332 5 6	4,868	1,399 11 -
" Plank - - - -	500½	various	foot suppl.	143 6 6	6,194½	various	foot suppl.	1,779 2 10	6,694½	1,922 9 4
" Board - - - -	-	-	-	-	1,516½	"	"	433 16 11	1,516½	433 16 11
To Labour on Conversions - - -	-	-	-	59 4 9	-	-	-	137 16 10	-	197 1 7
To Share of General Expenditure, viz. :—										
Materials - - - -	-	-	-	- 4 3	-	-	-	73 2 6	-	73 6 9
Labour - - - -	-	-	-	5 12 11	-	-	-	101 - 9	-	106 13 8
TOTAL - - -	5,204½	-	-	1,246 11 1	60,484½	-	-	14,275 18 6	65,689	15,522 9 7

* See Note at foot of page 79.

TEAK—continued.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.			
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.	
	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.
PORTSMOUTH:	Ft. cube.	£. s. d.	Per	£. s. d.	Ft. cube.	£. s. d.	Per	£. s. d.	Ft. cube.	£. s. d.	Per	£. s. d.
By Produce of Timber Materials returned to Stock, viz.:—												
Converted Timber, 30 feet and upwards -	122	5 10	foot cube	35 12 8	43 14 4	972	5 6½	foot cube	268 2 2	348 6 -	1,094	7 2
" " 29 to 15 feet -	2,192	"	"	6 10 4	785 9 4	552	"	"	152 5 2	197 16 -	2,244	"
" " Under 15 " -	4,254	"	"	1,242 18 4	1,524 17 9	915	"	"	252 7 8	327 17 6	5,170½	"
" " Thickstuff -	1,839	"	"	537 2 5	658 19 6	357½	"	"	98 12 2	128 2 1	2,196½	"
" " Plank -	4,818½	"	"	1,407 5 7	1,725 7 10	7,363½	"	"	2,932 10 1	2,635 2 10	12,187	"
" " Board -	593½	"	"	173 5 5	212 9 2	2,324½	"	"	641 1 10	836 9 11	2,917½	"
By other Returns to Stock, viz.:—												
Reserved Timber, Sided, 10 feet and upwards -	4,081	various	load	735 13 7	735 13 7	595	various	load	113 19 -	113 19 -	4,676	"
" " " Under 10 ft. -	1,881	3 1	ft. cube	277 8 1	277 8 1	957½	3 1	ft. cube	135 8 5	135 8 5	2,838½	"
" " Thickstuff -	2,351	5 9	foot sup.	675 18 3	675 18 3	1,064	5 9	foot sup.	305 18 -	305 18 -	3,415	"
" " Plank -	4,152½	various	sup.	1,195 17 5	1,195 17 5	4,623	various	sup.	1,326 14 8	1,326 14 8	8,775½	"
" " Board -	681	" 5½	foot cube	196 19 10	196 19 10	2,346½	" 5½	foot cube	677 16 11	677 16 11	3,027½	"
Offal Wood and Loss -	5,060½	"	"	110 14 -	110 14 -	4,754½	"	"	104 - 1	104 - 1	9,815	"
TOTAL -	32,026½	-	-	7,229 - 1	8,143 9 1	26,830½	-	-	6,108 16 2	7,127 11 5	58,857	-
DEVONPORT:												
By Produce of Timber Materials returned to Stock, viz.:—												
Converted Timber, 30 feet and upwards -	480	8 5½	foot cube	202 9 2	172 - -	786	7 9½	foot cube	305 2 3	231 13 -	480	"
" " 29 to 15 feet -	234	"	"	98 14 -	83 17 -	786	"	"	1,027 6 6	948 6 7	1,020	"
" " Under 15 " -	511	"	"	215 10 8	183 2 2	2,546½	"	"	1,022 1 9	943 9 10	3,157½	"
" " Thickstuff -	81	"	"	34 3 4	29 - 6	2,633	"	"	2,959 17 11	2,736 2 11	7,952	"
" " Plank -	327	"	"	137 18 8	117 -	7,625	"	"	579 1 6	528 7 3	1,499	"
" " Board -	7½	"	"	3 1 3	2 12 1	1,491½	"	"	729 9 8	729 9 8	5,383	"
By other Returns to Stock, viz.:—												
Reserved Timber, Sided, 10 feet and upwards -	1,568	various	load	315 14 10	315 14 10	3,815	various	load	140 12 -	140 12 -	1,252	"
" " " Under 10 ft. -	288	3 1	ft. cube	41 17 8	41 17 8	964	3 1	ft. cube	1,337 14 9	1,337 14 9	4,810	"
" " Thickstuff -	157	5 9	foot sup.	45 2 9	45 2 9	4,653	5 9	foot sup.	4,423 7 8	4,423 7 8	15,743½	"
" " Plank -	339½	various	sup.	97 7 -	97 7 -	15,404½	various	sup.	1,242 16 7	1,242 16 7	4,381	"
" " Board -	63½	2 5 4	fath.	18 8 11	18 8 11	4,317½	2 5 4	fath.	508 7 11	508 7 11	17,297	"
Offal Wood and Loss -	1,148	"	"	36 2 10	36 2 10	16,149	"	"	14,275 18 6	13,810 8 2	65,689	"
By Excess of Cost over Value at which Converted Produce at Pits and Mills has been returned to Stock -	5,204½	-	-	1,246 11 1	1,142 5 9	60,484½	-	-	-	-	-	-
TOTAL -	5,204½	-	-	-	-	60,484½	-	-	-	-	-	-

* The cause of the cost of these Conversions being so much less than Rate Book price, is the same as stated in the Deptford account, page 75.

† The cost of these Conversions being in excess of the Rate Book price, was caused by circumstances directly opposite to those stated in the Deptford account; the actual Conversions being considerably less than the Reserved timber materials returned to Stock, and the loss by offal wood being more than the usual average, the money loss by these circumstances was charged to the Conversions.

Dr.

TEAK—continued. - - - - -

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.												
	Quantity.	Rate.		Value.	Quantity.	Rate.		Value.	Quantity.	Value.											
PEMBROKE:																					
To Value of Timber Materials drawn from Stock in the Year, viz. :—	<i>Ft. cube.</i>	<i>£.</i>	<i>s.</i>	<i>d.</i>	<i>Per</i>	<i>£.</i>	<i>s.</i>	<i>d.</i>	<i>Ft. cube.</i>	<i>£.</i>	<i>s.</i>	<i>d.</i>									
Contract Timber, Sided, 18½ inches and upwards - - -	1,198	11	10	-	load	275	10	9	69	11	10	-	load	15	17	5	1,267	291	8	2	
" " " 18 to 14½ inches - - -	5,026	10	12	6	"	1,068	-	6	647	10	12	6	"	137	9	9	5,673	1,205	10	3	
" " " 14 " 12½ " - - -	1,099	9	10	-	"	203	16	2	3,197	9	10	-	"	607	8	7	4,296	816	4	9	
" " " 12 " 10 " - - -	1,099	8	10	-	"	186	16	7	5,514	8	10	-	"	937	7	7	6,613	1,124	4	2	
Reserved Timber, Sided, 10 feet and upwards - - -	1,981	various			"	378	11	9	2,929	various			"	512	9	9	4,910	891	1	6	
" " " Under 10 feet - - -	384	-	3	1	ft. cube	58	10	4	1,770	-	3	1	ft. cube	262	-	10	2,154	320	11	2	
" Thickstuff - - - - -	1,438	-	5	9	"	413	8	6	1,513	-	5	9	"	434	19	9	2,951	848	8	3	
" Plank - - - - -	-	-	-	-	"	-	-	-	2,266	various			ft. sup.	648	8	5	2,266	648	8	5	
" Board - - - - -	-	-	-	-	"	-	-	-	213½	"			"	61	18	6	213½	61	18	6	
Converted Timber and Timber Materials - - -	49	-	7	2	ft. cube	17	11	2	53¾	"			-	19	4	11	102¾	36	16	1	
To Labour on Conversions - - - - -	-	-	-	-	-	135	3	9	-	-	-	-	-	133	10	7	-	-	268	14	4
To Share of General Expenditure, viz. :—																					
Materials - - - - -	-	-	-	-	-	-	18	3	-	-	-	-	-	80	3	9	-	-	81	2	-
Labour - - - - -	-	-	-	-	-	-	19	12	3	-	-	-	-	82	13	-	-	-	102	5	3
	12,274	-	-	-	-	2,763	-	-	18,172½	-	-	-	-	3,933	12	10	30,446½	6,696	12	10	
To Excess of Value at which Converted Produce at Mills } has been returned to Stock for subsequent Issue - - }	-	-	-	-	-	-	-	-	-	-	-	-	-	551	16	1	-	-	551	16	1
TOTAL - - -	12,274	-	-	-	-	2,763	-	-	18,172½	-	-	-	-	4,485	8	11	30,446½	7,248	8	11	

ABSTRACT of the foregoing detailed Debit and Credit Transactions of the Conversion of TEAK

DOCKYARDS.		Page.	DEBTOR.																												
			SAWPITS.					SAWMILLS.					TOTAL AT PITS AND MILLS.																		
			VALUE OF				TOTAL.	VALUE OF				TOTAL.																			
			Timber Materials.	Labour.	General Expenditure.	Timber Materials.		Labour.	General Expenditure.																						
			£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.																				
DEPTFORD	-	-	-	74	1,371	-	10	51	17	3	4	12	4	1,427	10	5	9,814	12	2	130	14	7	215	-	2	10,160	6	11	11,587	17	4
WOOLWICH	-	-	-	74	311	16	1	18	3	11	2	8	11	332	8	11	3,768	10	-	67	19	4	180	10	7	4,016	19	11	4,349	8	10
CHATHAM	-	-	-	76	3,379	13	6	305	12	9	59	4	7	3,744	10	10	10,190	1	3	265	8	2	424	10	-	10,879	19	5	14,624	10	3
SHEERNESS	-	-	-	76	318	15	8	14	14	1	3	3	3	336	13	-	3,460	10	3	52	2	2	120	17	10	3,633	10	3	3,970	3	3
PORTSMOUTH	-	-	-	78	6,589	9	8	608	3	10	31	6	7	7,229	-	1	5,670	19	3	148	18	-	288	18	11	6,108	16	2	13,337	16	3
DEVONPORT	-	-	-	78	1,181	9	2	50	4	9	5	17	2	1,246	11	1	13,963	18	5	137	16	10	174	3	3	14,275	18	6	15,522	9	7
PEMBROKE	-	-	-	80	2,607	5	9	135	3	9	20	10	6	2,763	-	-	3,637	5	6	133	10	7	162	16	9	3,933	12	10	6,696	12	10
					15,759	10	8	1,193	-	4	127	3	4	17,079	14	4	50,505	16	10	936	9	8	1,566	17	6	53,009	4	-	70,088	18	4
Excess of Value at which Converted Produce at Pits and Mills has been returned to Stock for subsequent Issue					-	-	-	-	-	-	-	-	-	1,602	7	-	-	-	-	-	-	-	-	-	-	3,499	8	11	*5,101	15	11
TOTAL					-	-	-	-	-	-	-	-	-	18,682	1	4	-	-	-	-	-	-	-	-	-	56,508	12	11	75,190	14	3

* For explanation of this difference, see preceding remarks on Teak.

Dr.

AFRICAN AND SABICU.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.	
	Quantity.	Rate.		Value.	Quantity.	Rate.		Value.	Quantity.	Value.
DEPTFORD:	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Contract Timber, Sided :—										
African—under 15½ inches - -	-	-	-	-	213	11 - -	load	46 17 2	213	46 17 2
Sabicu—17½ to 16 " - -	182	13 10 -	load	49 2 10	74	13 10 -	"	19 19 7	256	69 2 5
" 15½ " 14 " - -	81	12 17 6	"	20 17 2	147	12 17 6	"	37 17 1	228	58 14 3
" 13½ " 12 " - -	16	12 1 6	"	3 17 3	14	12 1 6	"	3 7 7	30	7 4 10
Reserved Timber, Sided :—										
African—10 feet and upwards -	-	-	-	-	143	12 5 -	"	31 16 8	143	31 16 8
" Under 10 feet - -	-	-	-	-	64	- 4 -	ft. cube	12 8 11	64	12 8 11
Sabicu—10 feet and upwards -	129	12 17 6	load	33 4 4	192	- 3 7	load	35 1 1	261	68 5 5
" Under 10 feet - -	4	- 3 7	ft. cube	- 14 4	35	- 4 -	ft. cube	6 12 6	39	7 6 10
Reserved Plank - - - -	-	-	-	-	22	- 2 -½	ft. sup.	7 13 2	22	7 13 2
To Labour on Conversions - - -	-	-	-	4 3 2	-	-	-	3 9 5	-	7 12 7
To Share of General Expenditure, viz. :—										
Materials - - - -	-	-	-	- 1 8	-	-	-	3 6 11	-	3 8 7
Labour - - - -	-	-	-	- 5 8	-	-	-	2 7 3	-	2 12 11
To Excess of Value at which Converted Produce at Mills has been returned to Stock for subsequent Issue - - }	412	-	-	112 6 5	844	-	-	210 17 4	1,256	323 3 9
	-	-	-	-	-	-	-	9 5 7	-	9 5 7
TOTAL - - -	412	-	-	112 6 5	844	-	-	220 2 11	1,256	332 9 4
WOOLWICH:										
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Contract Timber, Sided :—										
African—under 15½ inches - -	346	11 - -	load	76 2 5	986	11 - -	load	216 18 5	1,332	293 - 10
Sabicu—14 to 15½ " - -	110	12 17 6	"	28 6 6	197	12 17 6	"	50 14 6	307	79 1 -
Reserved Timber, Sided :—										
African—10 feet and upwards -	24	11 - -	"	5 5 7	229	11 - -	"	50 7 7	253	55 13 2
" Under 10 feet - -	6	- 4 -	ft. cube	1 4 -	98	- 4 -	ft. cube	19 8 11	104	20 12 11
Sabicu—10 feet and upwards -	18	12 17 6	load	4 12 8	24	12 17 6	load	6 3 7	42	10 16 3
" Under 10 feet - -	32	- 4 -	ft. cube	6 8 -	20½	- 4 -	ft. cube	4 2 -	52½	10 10 -
Reserved Thickstuff - - - -	-	-	-	-	9	- 7 -	"	3 3 -	9	3 3 -
" Plank - - - -	-	-	-	-	77	various	ft. sup.	26 19 3	77	26 19 3
Converted Timber and Timber Materials	57½	various	-	25 5 2	226	"	-	97 4 5	283½	122 9 7
To Labour on Conversions - - -	-	-	-	12 5 -	-	-	-	10 1 6	-	22 6 6
To Share of General Expenditure, viz. :—										
Materials - - - -	-	-	-	- 5 2	-	-	-	16 10 2	-	16 15 4
Labour - - - -	-	-	-	1 7 8	-	-	-	10 5 5	-	11 13 1
TOTAL - - -	593½	-	-	161 2 2	1,866½	-	-	511 18 9	2,460	673 - 11

AFRICAN AND SABCU.

DESCRIPTION.	SAW PITS.				SAW MILLS.				TOTAL AT PITS AND MILLS.						
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.				
	Quantity.	Rate.	Value.	Rate.	Amount.	Quantity.	Rate.	Value.	Rate.	Amount.	Quantity.	Rate.	Amount.		
DEPTFORD:															
By Produce of Timber Materials returned to Stock, viz. :-															
Converted Timber :															
African—29 to 15 feet	-	-	-	-	-	34½	- 8 3½	14 5 9	- 8 9	15 1 11	34½	- 8 3½	14 5 9	- 8 9	15 1 11
Under 15 "	-	-	-	-	-	93	"	38 10 4	"	40 13 9	93	"	38 10 4	"	40 13 9
Sabien—	47½	19 9	46 12 5	9 4	22 1 -	133	- 8 8	58 2 3	- 9 4	62 1 4	180½	- 11 7½	104 14 8	- 9 4	84 2 4
Converted Plank -	-	-	-	-	-	75½	various	31 14 11	various	33 15 6	75½	various	31 14 11	various	33 15 6
Board -	-	-	-	-	-	11½	"	5 1 3	"	5 7 7	11½	"	5 1 3	"	5 7 7
By other Returns to Stock, viz. :-															
Reserved Timber, Sided :															
African—10 feet and upwards	-	-	-	-	-	52	11 -	11 8 10	11 -	11 8 10	52	11 -	11 8 10	11 -	11 8 10
" Under 10 feet	-	-	-	-	-	49	- 4 -	9 4 4	- 4 -	9 4 4	49	- 4 -	9 4 4	- 4 -	9 4 4
Sabien—10 feet and upwards	155	13 10	40 12 9	12 17 6	40 12 9	97	various	24 17 7	various	24 17 7	252	various	65 10 4	various	65 10 4
" Under 10 feet	120	- 4 -	22 10 10	- 4 -	22 10 10	8	- 4 -	1 12 -	- 4 -	1 12 -	128	- 4 -	24 2 10	- 4 -	24 2 10
Reserved Thickstuff	-	-	-	-	-	8½	- 7 6	3 3 9	- 7 6	3 3 9	8½	- 7 6	3 3 9	- 7 6	3 3 9
" Plank	-	-	-	-	-	15	- 2 -	5 6 2	- 2 -	5 6 2	15	- 2 -	5 6 2	- 2 -	5 6 2
Offal Wood and Loss	88½	-	2 10 5	-	2 10 5	267	- 6½	7 10 2	- 6½	7 10 2	356½	- 6½	10 - 7	- 6½	10 - 7
By Excess of Cost over Value at which Converted Produce at Pits has been returned to Stock	412	-	112 6 5	-	87 15 -	844	-	210 17 4	-	220 2 11	1 256	-	323 3 9	-	307 17 11
TOTAL	412	-	-	-	112 6 5	844	-	-	-	220 2 11	1,256	-	-	-	332 9 4
WOOLWICH:															
By Produce of Timber Materials returned to Stock, viz. :-															
Converted Timber :															
African—29 to 15 feet	-	-	-	-	-	408½	- 9 10	245 1 1	- 8 9	218 1 11	611	- 10 9	328 10 -	- 8 9	267 6 4
Sabien—29 to 15 "	-	-	-	-	-	21	- 9 10½	"	- 9 4	"	9 16 -	21	- 10 10	"	9 16 -
Under 15 "	-	-	-	-	-	85	"	42 1 1	"	39 13 4	120	"	65 18 11	"	56 -
Converted Plank -	35	13 7½	23 17 10	9 4	16 6 8	207½	various	102 -	various	90 11 8	216½	various	108 10 8	various	94 10 11
"	-	-	-	-	-	5	"	2 9 2	"	2 3 4	5	"	2 9 2	"	2 3 4
Board -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
By other Returns to Stock, viz. :-															
Reserved Timber, Sided :															
African—10 feet and upwards	84	11 -	18 9 7	11 -	18 9 7	185	11 -	45 14 -	11 -	45 14 -	269	11 -	64 3 7	11 -	64 3 7
" Under 10 feet	20	- 4 -	3 18 4	- 4 -	3 18 4	65½	- 4 -	12 16 -	- 4 -	12 16 -	85½	- 4 -	16 14 4	- 4 -	16 14 4
Sabien—10 feet and upwards	45	12 17 6	11 11 9	12 17 6	11 11 9	35	12 17 6	load	9 - 3	load	9 - 3	80	12 17 6	load	20 12 -
" Under 10 feet	15	- 4 -	3 -	- 4 -	3 -	20½	- 4 -	3 19 8	- 4 -	3 19 8	35½	- 4 -	6 19 8	- 4 -	6 19 8
Reserved Plank	6½	- 1 6½	2 8 5	- 1 6½	2 8 5	71	various	24 16 5	various	24 16 5	77½	various	27 4 10	various	27 4 10
" Board	3	- 10½	"	- 10½	"	1	- 8½	"	- 8½	"	7 3 4	- 10½	"	- 8½	1 8 3
Offal Wood and Loss	263½	-	6 15 9	-	6 15 9	671½	-	13 6 -	-	13 6 -	935	-	20 1 9	-	20 1 9
By Excess of Cost over Value at which Converted Produce at Pits and Mills has been returned to Stock	548½	-	161 2 2	-	116 15 2	1,866½	-	511 18 9	-	470 5 10	2,460	-	573 - 11	-	587 1 -
TOTAL	548½	-	-	-	161 2 2	1,866½	-	-	-	41 12 11	-	-	-	-	85 19 11

* See page 89 for explanation of this Excess of Cost over Rate Book Value.

Dr. AFRICAN AND SABICU—continued. - - - - -

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.	
	Quantity.	Rate.	Value.		Quantity.	Rate.	Value.		Quantity.	Value.
CHATHAM:	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>
To Value of Timber Materials drawn from Stock in the Year, viz.:—										
Contract Timber, Sided:										
African—under 15½ inches - -	22	11 - -	load	4 16 9	101	11 - -	load	22 4 4	123	27 1 1
Reserved Timber, Sided:										
African—10 feet and upwards -	39	11 - -	„	8 11 7	33	11 - -	„	7 5 2	72	15 16 9
„ Under 10 feet - - -	7	- 3 7	ft. cube	1 5 1	141	- 4 - 3 7	ft. cube	26 11 11	148	27 17 -
Sabicu— „ „ - - -	5	- 3 7	„	- 17 11	-	- - -	-	- - -	5	- 17 11
Reserved Thicketstuff - - -	-	- - -	-	- - -	62	- 7 -	ft. cube	21 14 -	62	21 14 -
„ Plank - - - -	2	- 1 2	ft. sup.	- 14 -	63½	various	ft. sup.	22 3 10	65½	22 17 10
„ Board - - - -	-	- - -	-	- - -	10½	„	„	3 12 -	10½	3 12 -
To Labour on Conversions - - -	-	- - -	-	2 3 11	-	- - -	-	12 2 4	-	14 6 3
To Share of General Expenditure, viz.:—										
Materials - - - -	-	- - -	-	- - 5	-	- - -	-	7 1 3	-	7 1 8
Labour - - - -	-	- - -	-	- 8 4	-	- - -	-	11 1 2	-	11 9 6
TOTAL - - -	75	- - -	-	18 18 -	410½	- - -	-	133 16 -	485½	152 14 -
SHEERNESS:										
To Value of Timber Materials drawn from Stock in the Year, viz.:—										
Contract Timber, Sided:										
African—under 15½ inches - -	95	11 - -	load	20 18 -	44	11 - -	load	9 13 7	139	30 11 7
Reserved Timber, Sided:										
African—10 feet and upwards -	12	11 - -	„	2 12 10	29	11 - -	„	6 7 7	41	9 - 5
„ Under 10 feet - - -	13	- 4 - 3 7	ft. cube	2 10 4	28	- 4 - 3 7	ft. cube	5 8 3	41	7 18 7
Reserved Thicketstuff - - -	-	- - -	-	- - -	50	- 7 -	„	17 10 -	50	17 10 -
„ Plank - - - -	-	- - -	-	- - -	38	- 2 4 1 2	ft. sup.	13 6 -	38	13 6 -
„ Board - - - -	-	- - -	-	- - -	1	- - 11½	„	- 11 3	1	- 11 3
Converted Timber and Timber Materials - - - -	-	- - -	-	- - -	18	various	-	7 17 6	18	7 17 6
To Labour on Conversions - - -	-	- - -	-	2 18 10	-	- - -	-	- 8 6	-	3 7 4
To Share of General Expenditure, viz.:—										
Materials - - - -	-	- - -	-	- - 10	-	- - -	-	- 9 -	-	- 9 10
Labour - - - -	-	- - -	-	- 11 10	-	- - -	-	- 10 9	-	1 2 7
To Excess of Value at which Converted Produce at Pits has been returned to Stock for subsequent Issue - - - -	120	- - -	-	29 12 8	208	- - -	-	62 2 5	328	91 15 1
	-	- - -	-	- 6 4	-	- - -	-	- - -	-	- 6 4
TOTAL - - -	120	- - -	-	29 19 -	208	- - -	-	62 2 5	328	92 1 5

AFRICAN AND SABICU—continued.

Cn.

DESCRIPTION.	SAWPITS.					SAWMILLS.					TOTAL AT PITS AND MILLS.				
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.			Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.			Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		
	Quantity.	Rate.	Value.	£. s. d.	Per	Quantity.	Rate.	Value.	£. s. d.	Per	Quantity.	Rate.	Value.	£. s. d.	Per
	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Per</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Per</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Per</i>
CHATHAM: By Produce of Timber Materials returned to Stock, viz.:— Converted Timber:— African—under 15 feet - - - Sabicu— " - - - Converted Thickstuff - - - " Plank - - - " Board - - - By other Returns to Stock, viz.:— Reserved Timber, Sided:— African—10 feet and upwards - - " Under 10 feet - - - Reserved Thickstuff - - - " Plank - - - Offal Wood and Loss - - - By Excess of Cost over Value at which Converted Produce at Pits and Mills has been returned to Stock - - - TOTAL - - -	13	8 7 4	12 10½ ft. cube	8 7 4	8 9 ft. cube	61	8 14 10½ ft. cube	45 6 11	8 9 ft. cube	26 13 9	74	8 14 6 ft. cube	53 14 3	8 9 ft. cube	32 7 6
	3	1 7 4	9 1½	1 7 4	9 4	-	-	-	-	-	3	9 1½	1 7 4	9 4	1 8 -
	-	-	-	-	-	3	8 14 10½ ft. cube	2 4 7	8 9 ft. cube	1 6 3	3	14 10½	2 4 7	8 9	1 6 3
	1	2 1½ ft. sup.	-	6 5	1 5½ ft. sup.	55	various ft. sup.	40 19 -	various ft. sup.	24 - 10	55½	various ft. sup.	41 5 5	various ft. sup.	24 5 2
	-	-	-	-	-	5½	"	3 19 10	"	2 6 11	5½	"	3 19 10	"	2 6 11
	35	11 - -	load	7 14 -	11 - -	12	11 - -	load	2 12 9	11 - -	47	11 - -	load	10 6 9	11 - -
	3	3 7 ft. cube	-	10 9	3 7 ft. cube	39	4 3 7	7 3 1	4 3 7	7 3 1	42	4 3 7	7 13 10	4 3 7	7 13 10
	-	-	-	-	-	45	7 -	15 15 -	7 -	15 15 -	45	7 -	15 15 -	7 -	15 15 -
	1½	1 2 ft. sup.	-	8 2	1 2 ft. sup.	41	various ft. sup.	14 9 11	various ft. sup.	14 9 11	42½	various ft. sup.	14 18 1	various ft. sup.	14 18 1
	19½	2½ ft. cube	-	4 -	2½ ft. cube	149	- 2 ft. cube	1 4 11	- 2 ft. cube	1 4 11	168½	- 2½ ft. cube	1 8 11	- 2½ ft. cube	1 8 11
SHEERNESS: By Produce of Timber Materials returned to Stock, viz.:— Converted Timber:— African—under 15 feet - - - Converted Plank - - - " Board - - - By other Returns to Stock, viz.:— Reserved Timber, Sided:— African—10 feet and upwards - - " Under 10 feet - - - Reserved Plank - - - Offal Wood and Loss - - - By Excess of Cost over Value at which Converted Produce at Pits and Mills has been returned to Stock - - - TOTAL - - -	32	8 6½ ft. cube	13 12 10	- 8 9 ft. cube	14 - -	61	- 9 6½ ft. cube	29 1 6	- 8 9 ft. cube	26 13 9	93	- 9 3 ft. cube	42 14 4	- 8 9 ft. cube	40 13 9
	4	"	1 14 1	- 2 6½ ft. sup.	1 13 1	26	"	12 7 10	- 2 11 ft. sup.	11 7 6	30	- 4 3 7	14 1 11	various ft. sup.	13 - 7
	1½	"	- 10 8	- 1 1	- 10 10	10	various ft. sup.	4 19 1	various	4 8 4	11½	various ft. sup.	5 9 9	"	4 19 2
	19	11 - -	load	4 3 7	11 - -	12	11 - -	load	2 12 10	11 - -	31	11 - -	load	6 16 5	11 - -
	35	4 3 7	6 10 -	- 4 3 7	6 10 -	46	4 3 7	8 13 7	- 4 3 7	8 13 7	81	- 4 3 7	15 3 7	- 4 3 7	15 3 7
	8	various ft. sup.	2 15 5	various	2 15 5	11	various ft. sup.	3 15 4	various ft. sup.	3 15 4	19	various ft. sup.	6 10 9	various ft. sup.	6 10 9
	20½	- 3½ ft. cube	- 6 1	- 3½ ft. cube	- 6 1	42	- 3½ ft. cube	- 12 3	- 3½ ft. cube	- 12 3	62½	- 3½ ft. cube	- 18 4	- 3½ ft. cube	- 18 4
	120	-	29 12 8	-	29 19 -	208	-	62 2 5	-	58 3 7	328	-	91 13 1	-	88 2 7
	-	-	-	-	-	-	-	-	-	3 18 10	-	-	-	-	3 18 10
	120	-	-	-	29 19 -	208	-	-	-	62 2 5	328	-	-	-	92 1 5
	TOTAL - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cost of Converted Produce at Pits and Mills, more than Price at which Charged to Storekeeper - - -

Net Cost of Converted Produce at Pits and Mills, more than Price at which Charged to Storekeeper - - -

* See page 89 for explanation of this excess of Cost over Rate Book value.

Dr.

AFRICAN AND SABICU—continued.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.			
	Quantity.	Rate.		Value.	Quantity.	Rate.		Value.	Quantity.	Value.		
PORTSMOUTH:	<i>Ft. cube.</i>	<i>£.</i>	<i>s. d.</i>	<i>Per</i>	<i>£.</i>	<i>s. d.</i>			<i>Ft. cube.</i>	<i>£.</i>	<i>s. d.</i>	
To Value of Timber Materials drawn from Stock in the Year, viz. :—												
Contract Timber, Sided :—												
Sabicu—15½ to 14 inches - -	461	12	17 6	load	118 14 2	120	12 17 6	load	30 18 -	581	149 12 2	
Reserved Timber, Sided :—												
African—under 10 feet - - -	-	-	-	-	-	29½	- 3 7	ft. cube	5 5 8	29½	5 5 8	
Sabicu—10 feet and upwards - -	90	12	17 6	load	23 3 6	72	12 17 6	load	18 10 10	162	41 14 4	
„ Under 10 feet - - -	83	- 4 -	- 3 7	ft. cube	16 5 4	108	- 4 -	- 3 7	ft. cube	20 9 1	191	36 14 5
Reserved Thickstuff - - -	-	-	-	-	-	6½	- 7 6	„	2 8 9	6½	2 8 9	
„ Plank - - -	23¼	- 2 6	- 1 10½	ft. sup.	8 13 1	67	various	ft. sup.	24 1 -	90¼	32 14 1	
Converted Timber and Timber Materials	95	- 9 4	- 8 9	ft. cube	42 - -	-	-	-	-	95	42 - -	
To Labour on Conversions - - -	-	-	-	-	12 11 4	-	-	-	2 11 11	-	15 3 3	
To Share of General Expenditure, viz. :—												
Materials - - -	-	-	-	-	- 4 2	-	-	-	2 12 3	-	2 16 5	
Labour - - -	-	-	-	-	- 8 9	-	-	-	2 8 3	-	2 17 -	
To Excess of Value at which Converted Produce at Mills has been returned to Stock for subsequent Issue - - -	752¼	-	-	-	222 - 4	403	-	-	109 5 9	1,155¼	331 6 1	
	-	-	-	-	-	-	-	-	12 16 11	-	12 16 11	
TOTAL - - -	752¼	-	-	-	222 - 4	403	-	-	122 2 8	1,155¼	344 3 -	
DEVONPORT:												
To Value of Timber Materials drawn from Stock in the Year, viz. :—												
Contract Timber, Sided :—												
African—under 15½ inches - -	27	11	- -	load	5 18 9	288	11 - -	load	63 7 2	315	69 5 11	
Reserved Timber, Sided :—												
African—10 feet and upwards -	24	11	- -	„	5 5 7	84	11 - -	„	18 9 7	108	23 15 2	
„ Under 10 feet - - -	4	- 3 7	ft. cube	- 14 4	186	- 4 -	- 3 7	ft. cube	34 11 11	190	35 6 3	
Sabicu—10 feet and upwards - -	113	various	load	30 6 7	314	various	load	77 1 10	427	107 8 5		
„ Under 10 feet - - -	23	- 4 -	- 3 7	ft. cube	4 10 9	797	- 4 -	- 3 7	ft. cube	151 11 9	820	156 2 6
Reserved Thickstuff - - -	-	-	-	-	-	583	- 7 6	„	214 3 6	583	214 3 6	
„ Plank - - -	21¾	- 2 6	ft. sup.	8 3 2	247½	various	ft. sup.	91 1 9	269¼	99 4 11		
To Labour on Conversions - - -	-	-	-	-	2 11 3	-	-	-	18 14 -	-	21 5 3	
To Share of General Expenditure, viz. :—												
Materials - - -	-	-	-	-	- - 2	-	-	-	9 18 5	-	9 18 7	
Labour - - -	-	-	-	-	- 4 11	-	-	-	13 14 -	-	13 18 11	
TOTAL - - -	212¾	-	-	-	57 15 6	2,499½	-	-	692 13 11	2,712¼	750 9 5	

AFRICAN AND SABICU—continued.

Cr.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.			
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.	
	Quantity.	Rate.	Value.	Quantity.	Rate.	Value.	Quantity.	Rate.	Value.	Quantity.	Rate.	Amount.
PORTSMOUTH: By Produce of Timber Materials returned to Stock, viz.:— Converted Timber: African—under 15 feet Sabicu—20 to 15 feet " Under 15 feet Converted Plank " Board By other Returns to Stock, viz.:— Reserved Timber, Sided: Sabicu—10 feet and upwards " Under 10 feet Reserved Thickstuff " Plank " Board Offal Wood and Loss By Excess of Cost over Value at which Converted Produce at Pits has been returned to Stock— TOTAL	52½	11 4½	29 17 7	15	7 5½	5 11 10	—	9 4	7 —	52½	11 4½	29 17 7
	217½	9 3½	100 14 4	93½	ft. cube	34 17 2	—	ft. cube	43 12 8	311	135 11 6	7 —
	56½	various	26 10 —	64½	ft. sup.	26 — 4	—	various	29 4 4	121	ft. sup.	52 10 4
	14	"	— 11 6	19½	"	9 2 10	—	"	8 12 1	20½	"	9 14 4
	73	12 17 6	18 15 11	14	load	3 12 1	12 17 6	load	3 12 1	87	12 17 6	load
	152	4 —	28 17 7	50	ft. cube	9 5 10	4 —	ft. cube	9 5 10	202	4 —	ft. cube
	39	various	14 7 1	6½	ft. sup.	2 8 9	7 6	ft. sup.	2 8 9	6½	various	2 8 9
	1	— 10½	— 7 —	1	"	— 7 2	— 11½	"	— 7 2	83½	ft. sup.	31 4 4
	159½	3 —	1 19 4	94½	ft. cube	1 2 6	— 3	ft. cube	1 2 6	2	"	— 14 2
	752½	— 22 — 4	— — —	403	—	109 5 9	—	—	—	254	3 —	ft. cube
DEVONPORT: By Produce of Timber Materials returned to Stock, viz.:— Converted Timber: African—under 15 feet Sabicu—" " " " " " Board By other Returns to Stock, viz.:— Reserved Timber, Sided: African—10 feet and upwards " Under 10 feet Sabicu—10 feet and upwards " Under 10 feet Reserved Thickstuff " Plank " Board Offal Wood and Loss By Excess of Cost over Value at which Converted Produce at Pits and Mills has been returned to Stock— TOTAL	8	12 6½	5 — 4	129½	ft. cube	68 19 10	— 8 9	ft. cube	56 13 2	137½	— 10 9½	ft. cube
	33	9 3½	15 6 11	268½	"	145 17 6	— 9 4	"	125 6 —	301½	— 10 8½	"
	15	"	6 19 6	443½	ft. sup.	240 8 3	various	ft. sup.	204 19 11	458½	various	247 7 9
	—	"	— — —	78½	"	41 14 —	"	"	33 15 4	78½	"	41 14 —
	13	11 —	2 17 2	60	load	13 4 —	11 —	load	13 4 —	73	11 —	load
	23	4 —	4 7 10	144	ft. cube	26 15 7	4 —	ft. cube	26 15 7	167	4 —	ft. cube
	63	13 17 6	17 2 6	10	load	2 8 4	12 1 6	load	2 8 4	73	13 17 6	load
	18	4 —	3 7 —	130	ft. cube	23 12 6	4 —	ft. cube	23 12 6	148	4 —	ft. cube
	—	3 7	— — —	35	"	12 18 —	7 6	"	12 18 —	35	7 6	"
	54	various	1 19 4	257½	ft. sup.	95 1 1	various	ft. sup.	95 1 1	262½	various	ft. sup.
By Excess of Cost over Value at which Converted Produce at Pits and Mills has been returned to Stock— TOTAL	34½	1 13 5	— 14 11	939½	fathom	20 9 3	1 13 5	fathom	20 9 3	974	1 13 5	fathom
	212½	— — —	57 15 6	2,499½	—	56 6 5	— — —	—	610 8 9	2,712½	— — —	—
	—	— — —	— — —	—	—	1 9 1	— — —	—	76 5 2	—	— — —	—
	—	— — —	— — —	—	—	— — —	— — —	—	— — —	—	— — —	—
	212½	— — —	— — —	2,499½	—	57 15 6	— — —	—	610 8 9	2,712½	— — —	—
	—	— — —	— — —	—	—	— — —	— — —	—	— — —	—	— — —	—
	—	— — —	— — —	—	—	— — —	— — —	—	— — —	—	— — —	—
	—	— — —	— — —	—	—	— — —	— — —	—	— — —	—	— — —	—
	—	— — —	— — —	—	—	— — —	— — —	—	— — —	—	— — —	—
	—	— — —	— — —	—	—	— — —	— — —	—	— — —	—	— — —	—

* See page 89 for explanation of this excess of cost over Rate Book value.

Dr.	AFRICAN AND SABICU—continued.										
	DESCRIPTION.	SAWPITS.			SAWMILLS.			TOTAL AT PITS AND MILLS.		Quantity.	Value.
		Quantity.	Rate.	Value.	Quantity.	Rate.	Value.				
	PEMBROKE :	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>
	To Value of Timber Materials drawn from Stock in the Year, viz. :—										
	Contract Timber, Sided :—										
	African—under 15½ inches - - - - -	20	11 - -	load	4 8 - -	- - - -	- - - -	- - - -	- - - -	20	4 8 - -
	Reserved Timber, Sided :—										
	African—under 10 feet - - - - -	120	- 4 - 7	ft. cube	22 5 5	14	- 3 7	ft. cube	2 10 2	134	24 15 7
	Sabicu—10 feet and upwards - - - - -	-	- - - -	-	- - - -	10	12 1 6	load	2 8 3	10	2 8 3
	Reserved Thickstuff - - - - -	126	- 7 6	ft. cube	46 17 6	-	- - - -	-	- - - -	126	46 17 6
	„ Plank - - - - -	2½	- 2 - 1	ft. sup.	- 16 4	2	- 1 5½	ft. sup.	- 13 1	4½	1 9 5
	To Labour on Conversions - - - - -	-	- - - -	-	10 18 9	-	- - - -	-	- 3 - -	-	11 1 9
	To Share of General Expenditure, viz. :—										
	Materials - - - - -	-	- - - -	-	- 1 5	-	- - - -	-	- 1 4	-	- 2 9
	Labour - - - - -	-	- - - -	-	1 11 10	-	- - - -	-	- 1 6	-	1 13 4
	TOTAL - - - - -	268½	- - - -	-	86 19 3	26	- - - -	-	5 17 4	294½	92 16 7

ABSTRACT of the foregoing detailed Debit and Credit Transactions of the Conversion of AFRICAN and SABICU

DEBTOR.											
DOCKYARDS.	Page.	SAWPITS.					SAWMILLS.				TOTAL AT PITS AND MILLS.
		VALUE OF			TOTAL.	VALUE OF			TOTAL.		
		Timber Materials.	Labour.	General Expenditure.		Timber Materials.	Labour.	General Expenditure.			
DEPTFORD - - - -	82	£. s. d. 107 15 11	£. s. d. 4 3 2	£. s. d. - 7 4	£. s. d. 112 6 5	£. s. d. 201 13 9	£. s. d. 3 9 5	£. s. d. 5 14 2	£. s. d. 210 17 4	£. s. d. 323 3 9	
WOOLWICH - - - -	82	147 4 4	12 5 -	1 12 10	161 2 2	475 1 8	10 1 6	26 15 7	511 18 9	673 - 11	
CHATHAM - - - -	84	16 5 4	2 3 11	- 8 9	18 18 -	103 11 3	12 2 4	18 2 5	133 16 -	152 14 -	
SHEERNESS - - - -	84	26 1 2	2 18 10	- 12 8	29 12 8	60 14 2	- 8 6	- 19 9	62 2 5	91 15 1	
PORTSMOUTH - - -	86	208 16 1	12 11 4	- 12 11	222 - 4	101 13 4	2 11 11	5 - 6	109 5 9	331 6 1	
DEVONPORT - - - -	86	54 19 2	2 11 3	- 5 1	57 15 6	650 7 6	18 14 -	23 12 5	692 13 11	750 9 5	
PEMBROKE - - - -	88	74 7 3	10 18 9	1 13 3	86 19 3	5 11 6	- 3 -	- 2 10	5 17 4	92 16 7	
TOTAL - - - -		635 9 3	47 12 3	5 12 10	688 14 4	1,598 13 2	47 10 8	80 7 8	1,726 11 6	2,415 5 10	
Excess of Cost over Value at which Converted Produce at Pits and Mills has been returned to Stock - - -		-	-	-	-	-	-	-	-	-	
TOTAL - - - -		-	-	-	688 14 4	-	-	-	1,726 11 6	2,415 5 10	

AFRICAN AND SABICU—continued.

Cr.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.									
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.							
	Quantity.	Rate.	Value.	Rate.	Amount.	Quantity.	Rate.	Value.	Rate.	Amount.	Quantity.	Rate.	Value.	Rate.	Amount.			
PEMBROKE:																		
By Produce of Timber Materials returned to Stock, viz.:-	<i>Ft. cube.</i>	<i>s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>Rate.</i>	<i>Value.</i>	<i>Rate.</i>	<i>Amount.</i>	<i>Ft. cube.</i>	<i>s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Rate.</i>	<i>Amount.</i>		
Converted Timber:																		
African—under 15 feet	8	15 11½	* ft. cube	6 6 10	8 9	ft. cube	5	8 1½	ft. cube	2 - 6	8 9	ft. cube	13	12 10½	ft. cube	8 7 4	5 13 9	
Converted Thickstuff	36	13 8½	"	24 14 4	9 4	"	-	-	-	-	-	-	36	13 8½	"	24 14 4	9 4	16 16 -
" Plank	45½	various	ft. sup.	34 12 2	various	ft. sup.	-	-	-	-	-	-	45½	various	ft. sup.	34 12 2	various	20 6 6
By other Returns to Stock, viz.:-																		
Reserved Timber, Sided:																		
African—under 10 feet	38	4 -	ft. cube	6 19 1	4 -	ft. cube	3	3 7	ft. cube	- 10 9	3 7	ft. cube	41	4 -	ft. cube	7 9 10	4 -	7 9 10
Sabien - "	15	4 -	"	2 15 10	3 7	"	9	3 7	"	1 14 4	4 -	"	24	4 -	"	4 10 2	4 -	4 10 2
Reserved Thickstuff	14	7 6	"	5 5 -	7 6	"	-	-	-	-	-	-	14	7 6	"	5 5 -	7 6	5 5 -
" Plank	9	various	ft. sup.	3 3 11	various	ft. sup.	1	1 5½	ft. sup.	- 7 3	1 5½	ft. sup.	10	various	ft. sup.	3 11 2	various	3 11 2
" Board	-	-	-	-	-	-	½	- 5½	"	- 3 6	- 5½	"	½	- 5½	"	- 3 6	- 5½	- 3 6
Offal Wood and Loss	102½	- 7½	ft. cube	3 2 1	- 7½	ft. cube	7½	- 10½	ft. cube	- 6 5	- 10½	ft. cube	110½	- 10½	ft. cube	3 8 6	- 10½	3 8 6
Loss on Reserved Produce from Sabien, there being no actual Conversions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- 14 7	-	-
By Excess of Cost over Value at which Converted Produce at Pits and Mills has been returned to Stock	268½	-	-	86 19 3	-	-	26	-	-	5 17 4	-	-	294½	-	-	92 16 7	-	67 4 5
TOTAL	268½	-	-	-	-	-	26	-	-	-	-	-	294½	-	-	-	-	25 12 2
																		92 16 7

* See Foot note below, for explanation of this excess of cost over Rate Book value.

at the SAWPITS and SAWMILLS of the several undermentioned Dockyards in the Year 1866-67.

C R E D I T O R.

Actual Cost of Timber Materials Converted, and Returned to Stock.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.			
	Value of other Returns to Stock.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost of Timber Materials Converted, and Returned to Stock.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost of Timber Materials Converted, and Returned to Stock.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.	
	Reserved Timber Materials.	Offal.	£. s. d.	£. s. d.	Reserved Timber Materials.	Offal.	£. s. d.	£. s. d.	Reserved Timber Materials.	Offal.	£. s. d.	£. s. d.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
46 12 5	63 5 7	2 10 5	112 6 5	87 15 -	147 14 6	55 12 8	210 17 4	220 2 11	194 6 11	118 16 3	10 - 7	307 17 11
113 17 4	40 9 1	6 15 9	161 2 2	116 15 2	401 19 2	96 13 7	511 18 9	470 5 10	515 16 6	137 2 8	20 1 9	587 1 -
10 1 1	8 12 11	- 4 -	18 18 -	16 3 -	92 10 4	40 - 9	133 16 -	95 13 5	102 11 5	48 13 8	1 8 11	111 16 5
15 17 7	13 9 -	- 6 1	29 12 8	29 19 -	46 8 5	15 1 9	62 2 5	58 3 7	62 6 -	28 10 9	- 18 4	88 2 7
157 19 5	62 7 7	1 19 4	222 - 4	214 18 4	75 12 2	32 11 1	109 5 9	122 2 8	233 5 7	94 18 8	3 1 10	337 1 -
27 6 9	29 13 10	- 14 11	57 15 6	56 6 5	496 19 7	175 5 1	692 13 11	616 8 9	524 6 4	204 18 11	21 4 2	672 15 2
65 13 4	18 3 10	3 2 1	86 19 3	61 18 5	2 - 6	2 15 10	5 17 4	5 6 -	67 13 10	20 19 8	4 3 1	67 4 5
437 1 11	235 19 10	15 12 7	688 14 4	583 15 4	1,263 4 8	418 - 9	1,726 11 6	1,588 3 2	1,700 6 7	654 - 7	60 18 8	2,415 5 10
-	-	-	-	104 19 -	-	-	-	138 8 4	-	-	-	243 7 4*
-	-	-	-	688 14 4	-	-	-	1,726 11 6	-	-	-	2,415 5 10

* The cost of these conversions being, generally, so much above the price at which returned to store, was caused from the description and the small quantity of the actual conversions produced; the large proportion returned to stock as "Reserved" Timber, (some of which at rates below those at which the timber was issued, the whole of the expense of the transaction being borne by the small proportion of the conversions), and also from the deteriorated quality of the timber.

Dr. GREENHEART AND OTHER SUBSTITUTES.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.	
	Quantity.	Rate.	Value.		Quantity.	Rate.	Value.		Quantity.	Value.
DEPTFORD:										
	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Contract Timber, Sided :—										
Greenheart - - - - -	-	-	-	-	278	9 8 10	load	52 9 11	278	52 9 11
Santa-Maria—16 to 12 inches -	-	-	-	-	359	10 15 -	"	77 3 8	359	77 3 8
Reserved Timber, Sided :—										
Greenheart—10 feet and upwards	89	9 8 10	load	16 16 1	61	9 8 10	"	11 10 5	150	28 6 6
Santa-Maria— " " "	73	10 15 -	"	15 13 11	24	10 15 -	"	5 3 2	97	20 17 1
" Under 10 feet -	-	-	-	-	12	- 3 9	ft. cube	2 2 6	12	2 2 6
Reserved Plank - - - - -	-	-	-	-	384	various	ft. sup.	122 - 8	384	122 - 8
Converted Timber and Timber Materials	-	-	-	-	83	"	-	31 10 5	83	31 10 5
To Labour on Conversions - - -	-	-	-	1 - 7	-	-	-	3 9 7	-	4 10 2
To Share of General Expenditure, viz. :—										
Materials - - - - -	-	-	-	- - 5	-	-	-	3 7 -	-	3 7 5
Labour - - - - -	-	-	-	- 1 5	-	-	-	2 7 -	-	2 8 5
	162	-	-	33 12 5	1,201	-	-	311 4 4	1,363	344 16 9
To Excess of Value at which Converted Produce at Pits has been returned to Stock for subsequent Issue - - }	-	-	-	9 17 9	-	-	-	-	-	9 17 9
TOTAL - - -	162	-	-	43 10 2	1,201	-	-	311 4 4	1,363	354 14 6
WOOLWICH:										
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Contract Timber, Sided :—										
Greenheart - - - - -	-	-	-	-	1,212	9 8 10	load	228 17 3	1,212	228 17 3
Tewart—17½ inches and upwards	234	14 10 -	load	67 17 2	-	-	-	-	234	67 17 2
" 15½ to 17 inches -	111	14 5 -	"	31 12 8	-	-	-	-	111	31 12 8
" 11 " 15 " -	-	-	-	-	467	13 10 -	load	126 1 9	467	126 1 9
Reserved Timber, Sided :—										
Tewart—10 feet and upwards -	57	13 10 -	load	15 7 9	82	14 5 -	"	22 14 9	139	38 2 6
" Under 10 feet - -	7	- 4 11	ft. cube	1 14 5	113	- 4 11	ft. cube	27 7 2	120	29 1 7
Iron-Bark " " - -	-	-	-	-	5½	- 4 -	"	1 2 -	5½	1 2 -
Reserved Thickstuff - - - - -	-	-	-	-	69	- 6 4	"	21 17 -	69	21 17 -
" Plank - - - - -	-	-	-	-	54	- 1 - ¾	ft. sup.	17 4 3	54	17 4 3
Converted Timber and Timber Materials	29	- 8 3	ft. cube	11 19 3	175½	various	-	67 17 9	204½	79 17 -
To Labour on Conversions - - -	-	-	-	3 6 7	-	-	-	11 2 5	-	14 9 -
To Share of General Expenditure, viz. :—										
Materials - - - - -	-	-	-	- 1 4	-	-	-	18 5 2	-	18 6 6
Labour - - - - -	-	-	-	- 7 6	-	-	-	11 6 8	-	11 14 2
	438	-	-	132 6 8	2,178	-	-	553 16 2	2,616	686 2 10
To Excess of Value at which Converted Produce at Pits has been returned to Stock for subsequent Issue - - }	-	-	-	2 1 8	-	-	-	-	-	2 1 8
TOTAL - - -	438	-	-	134 8 4	2,178	-	-	553 16 2	2,616	688 4 6

GREENHEART AND OTHER SUBSTITUTES.

Cr.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.				
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.		
	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.	
DEPTFORD:	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Per</i>	
	39	6 7 ft. cube	12 17 2	- 7 7 ft. cube	14 15 9	- 7 7 ft. cube	22 1 8	- 7 7 ft. cube	90½	- 7 8½ ft. cube	34 18 10	- 7 7 ft. cube	34 6 4
	35	4 11½ "	8 14 1	- 7 6 "	13 2 6	- 7 6 "	24 4 3	- 7 6 "	85	- 7 2 "	32 18 4	- 7 6 "	31 17 6
	28	" "	6 19 3	" "	10 10 -	" "	2 3 7	" "	32½	" "	9 2 10	" "	12 3 9
	-	" "	-	" "	-	" "	-	" "	396	various ft. sup.	170 15 5	various ft. sup.	150 2 1
	-	" "	-	" "	-	" "	-	" "	16	" "	7 14 -	" "	6 - 9
	13	9 8 10 load	2 9 1	9 8 10 load	2 9 1	9 8 10 load	29 5 5	9 8 10 load	168	9 8 10 load	31 14 6	9 8 10 load	31 14 6
	9	3 6 ft. cube	1 11 6	- 3 6 ft. cube	1 11 6	- 3 6 ft. cube	1 4 6	- 3 6 ft. cube	16	- 3 6 ft. cube	2 16 -	- 3 6 ft. cube	2 16 -
	-	" "	-	" "	-	" "	-	" "	127	10 15 - load	27 6 1	10 15 - load	27 6 1
	-	" "	-	" "	-	" "	-	" "	22	- 3 9 ft. cube	3 19 7	- 3 9 ft. cube	3 19 7
WOOLWICH:	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Per</i>	
	44½	8 ½ ft. cube	17 18 9	- 8 3 ft. cube	18 7 3	- 8 3 ft. cube	18 7 3	- 8 3 ft. cube	101½	- 8 3 ft. cube	17 18 9	- 8 3 ft. cube	18 7 2
	105	" "	42 6 5	" "	43 6 3	" "	43 6 3	" "	44½	" "	48 13 2	" "	49 10 -
	62½	" "	25 3 10	" "	25 15 7	" "	1 2 6	" "	466	" "	195 13 9	" "	192 4 6
	-	" "	-	" "	-	" "	-	" "	3½	- 6 5 "	1 2 6	- 6 5 "	1 10 8
	8½	various ft. sup.	3 8 6	various ft. sup.	3 10 2	various ft. sup.	1 10 -	various ft. sup.	146	- 7 6 "	54 13 7	- 7 6 "	55 7 2
	-	" "	-	" "	-	" "	-	" "	396	various ft. sup.	150 16 8	various ft. sup.	154 6 10
	-	" "	-	" "	-	" "	-	" "	4	- 11½ "	1 10 -	- 11½ "	1 10 -
	128	13 10 - load	34 11 2	13 10 - load	34 11 2	13 10 - load	2 9 -	13 10 - load	14	- 3 6 ft. cube	2 9 -	- 3 6 ft. cube	2 9 -
	20½	4 11 ft. cube	4 18 2	- 4 11 ft. cube	4 18 2	- 4 11 ft. cube	10 14 5	- 4 11 ft. cube	152	13 10 - load	41 - 9	13 10 - load	41 - 9
	7	1 8½ ft. sup.	2 7 10	- 1 8½ ft. sup.	2 7 10	- 1 8½ ft. sup.	17 18 3	- 1 8½ ft. sup.	65	- 4 11 ft. cube	15 12 7	- 4 11 ft. cube	15 12 7
By Excess of Cost over Value at which Converted Produce at Mills has been returned to Stock -	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Per</i>	
	62	" "	1 12 -	" "	1 12 -	" "	5 9 2	" "	17	- 10½ "	5 9 2	- 10½ "	5 9 2
	438	132 6 8	-	-	134 8 4	-	553 16 2	-	816	-	16 8 6	-	16 8 6
	-	" "	-	" "	-	" "	-	" "	2,616	-	686 2 10	-	688 1 3
	-	" "	-	" "	-	" "	-	" "	-	-	-	-	-
	438	-	-	-	134 8 4	-	553 16 2	-	2,616	-	-	-	-
	-	" "	-	" "	-	" "	-	" "	-	-	-	-	-
	-	" "	-	" "	-	" "	-	" "	-	-	-	-	-
	-	" "	-	" "	-	" "	-	" "	-	-	-	-	-
	-	" "	-	" "	-	" "	-	" "	-	-	-	-	-
	-	" "	-	" "	-	" "	-	" "	-	-	-	-	-
TOTAL													
By Excess of Cost over Value at which Converted Produce at Mills has been returned to Stock -													
TOTAL													
By Excess of Cost over Value at which Converted Produce at Mills has been returned to Stock -													
TOTAL													

The cost of these conversions being so much less than the price at which charged to stock was caused by the labour, and offal wood being less than ordinary in such productions. The converted produce was also six-sevenths of the whole quantity of this timber issued.

Dr. GREENHEART AND OTHER SUBSTITUTES—continued. - - - - -

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.	
	Quantity.	Rate.		Value.	Quantity.	Rate.		Value.	Quantity.	Value.
CHATHAM:	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Contract Timber, Sided :										
Greenheart - - - - -	-	-	-	-	796	9 8 10	load	150 6 2	796	150 6 2
Reserved Timber, Sided :										
Greenheart and Mora—10 feet and upwards -	300	9 8 10	load	56 13 -	171	9 8 10	„	32 5 9	471	88 18 9
„ „ Under 10 ft.	28	- 3 6	ft. cube	4 17 -	35	- 3 6	ft. cube	5 16 2	63	10 13 2
Reserved Thickstuff - - -	32	- 6 4	„	10 2 8	62	- 6 4	„	19 12 8	94	29 15 4
„ Plank - - - - -	2	- 2 1½	ft. sup.	- 12 7	-	-	-	-	2	- 12 7
To Labour on Conversions - - -	-	-	-	5 7 3	-	-	-	6 1 1	-	11 8 4
To Share of General Expenditure, viz. :—										
Materials - - - - -	-	-	-	- - 10	-	-	-	3 10 7	-	3 11 5
Labour - - - - -	-	-	-	1 - 1	-	-	-	5 10 6	-	6 10 7
To Excess of Value at which Converted Produce at Pits has been returned to Stock for subsequent Issue - - -	362	-	-	78 13 5	1,064	-	-	223 2 11	1,426	301 16 4
	-	-	-	29 14 8	-	-	-	-	-	29 14 8
TOTAL - - -	362	-	-	108 8 1	1,064	-	-	223 2 11	1,426	331 11 -
SHEERNESS:										
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Reserved Timber, Sided :										
Greenheart—10 feet and upwards	147	9 8 10	load	27 15 2	105	9 8 10	load	19 16 7	252	47 11 9
„ Under 10 feet -	-	-	-	-	30	- 3 6	ft. cube	5 2 8	30	5 2 8
Reserved Thickstuff - - - -	-	-	-	-	28	- 6 4	„	8 17 4	28	8 17 4
„ Plank - - - - -	-	-	-	-	12	- 1 4	ft. sup.	3 16 6	12	3 16 6
„ Board - - - - -	-	-	-	-	59	- - 9½	„	18 12 6	59	18 12 6
Converted Timber and Timber Materials	191	- 7 7	ft. cube	72 8 5	43	various	-	16 6 6	234	88 14 11
To Labour on Conversions - - -	-	-	-	4 - 4	-	-	-	1 19 10	-	6 - 2
To Share of General Expenditure, viz. :—										
Materials - - - - -	-	-	-	- 1 1	-	-	-	2 2 1	-	2 3 2
Labour - - - - -	-	-	-	- 16 2	-	-	-	2 10 4	-	3 6 6
To Excess of Value at which Converted Produce at Mills has been returned to Stock for subsequent Issue - - -	338	-	-	105 1 2	277	-	-	79 4 4	615	184 5 6
	-	-	-	-	-	-	-	- - 2	-	- - 2
TOTAL - - -	338	-	-	105 1 2	277	-	-	79. 4 6	615	184 5 8

GREENHEART AND OTHER SUBSTITUTES—continued.

Cf.

[illegible]

* The Officers report that these Conversions were produced from keelson pieces returned into store as timber "Reserved," and issued to be re-converted for other keelsons of less size; and as the offal and loss hereon was only one-ninth of the total quantity, the cost of the Conversions was thereby cheapened.

* The Officers state, with respect to these Conversions, that some of them proved unfit for the purposes required, and what was good of the remains was returned into store as timber "Reserved," and as the offal wood and loss amounted to nearly one-half, and the return of the "Reserved" timber to one-third of the quantity issued, the cost of the converted produce was thereby increased.

Dr.

GREENHEART AND OTHER SUBSTITUTES—continued.

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DESCRIPTION.	SAW PITS.				SAW MILLS.				TOTAL AT PITS AND MILLS.	
	Quantity.	Rate.		Value.	Quantity.	Rate.		Value.	Quantity.	Value.
	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>
PORTSMOUTH :										
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Contract Timber, Sided :										
Greenheart and Mora - - -	2,970	9 8 10	load	560 16 8	1,036	9 8 10	load	155 12 7	4,006	756 9 3
Santa-Maria—19½ to 16½ ins. -	615	11 10 -	„	141 9 -	1,012	11 10 -	„	232 15 2	1,627	374 4 2
„ „ 16 „ 12 „ - -	491	10 15 -	„	105 11 3	1,680	10 15 -	„	361 4 -	2,171	466 15 3
Reserved Timber, Sided :										
Greenheart and Mora—10 feet and upwards -	328	9 8 10	„	61 18 8	25	9 8 10	„	4 14 5	353	66 13 1
„ „ „ Under 10 ft.	207	- 3 6 - 3 2	ft. cube	35 11 2	62	- 3 6 - 3 2	ft. cube	10 13 8	269	46 4 10
Santa-Maria—10 feet and upwards	183	10 15 -	load	39 6 11	10	10 15 -	load	2 3 -	193	41 9 11
„ „ Under 10 feet - -	112	- 3 9 - 3 4	ft. cube	20 15 -	109½	- 3 9 - 3 4	ft. cube	19 - 5	221½	39 15 5
Reserved Thickstuff - - -	140	- 6 4	„	44 6 8	51	- 6 4	-	16 3 -	191	60 9 8
„ Plank - - - -	9½	- 2 1½	ft. sup.	2 18 11	2,080½	various	ft. sup.	638 1 11	2,089½	641 - 10
„ Board - - - -	-	- - -	-	- - -	33	„	„	10 8 7	33	10 8 7
Converted Timber and Timber Materials	-	- - -	-	- - -	46½	„	-	17 12 8	46½	17 12 8
To Labour on Conversions - - -	-	- - -	-	103 19 3	-	- - -	-	30 14 5	-	134 13 8
To Share of General Expenditure, viz. :—										
Materials - - - -	-	- - -	-	1 14 7	-	- - -	-	30 19 10	-	32 14 5
Labour - - - -	-	- - -	-	3 11 11	-	- - -	-	28 12 5	-	32 4 4
To Excess of Value at which Converted Produce at Pits and Mills has been returned to Stock for subsequent Issue	5,055½	- - -	-	1,122 - -	6,145½	- - -	-	1,598 16 1	11,200½	2,720 16 1
	-	- - -	-	97 16 2	-	- - -	-	7 3 8	-	104 19 10
TOTAL - - -	5,055½	- - -	-	1,219 16 2	6,145½	- - -	-	1,605 19 9	11,200½	2,825 15 1

Cr.

GREENHEART AND OTHER SUBSTITUTES—continued.

DESCRIPTION.	SAWPITS.						SAWMILLS.						TOTAL AT PITS AND MILLS.					
	Actual Cost.			Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.			Actual Cost.			Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.			Actual Cost.			Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		
	Quantity.	Rate.	Value.	Quantity.	Rate.	Amount.	Quantity.	Rate.	Value.	Quantity.	Rate.	Amount.	Quantity.	Rate.	Value.	Quantity.	Rate.	Amount.
	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
PORTSMOUTH:																		
By Produce of Timber Materials returned to Stock, viz. :—																		
Converted Timber:																		
Greenheart and Mora—29 to 15 ft.	42	- 6 -	ft. cube	12 11 9	- 7 7	15 18 6	-	-	-	-	-	-	42	- 6 - $\frac{1}{4}$	ft. cube	12 11 9	- 7 7	15 18 6
" " Under 15 "	1,254 $\frac{1}{2}$	"	"	375 19 2	"	475 13 3	60	- 6 11	ft. cube	20 14 7	- 7 7	22 15 -	1,314 $\frac{1}{2}$	"	"	306 13 9	"	408 8 3
Santa-Maria—30 feet and upwards	125	- 8 2 $\frac{1}{2}$	"	51 4 5	- 7 6	46 17 6	-	-	-	-	-	-	125	- 8 2	"	51 4 5	- 7 6	46 17 6
" " 29 to 15 feet -	80	"	"	32 15 -	"	30 - -	-	-	-	-	-	-	80	- 8 2	"	32 15 -	"	30 - -
" " Under 15 "	208	"	"	85 4 6	"	78 - -	35 $\frac{1}{2}$	- 7 8 $\frac{1}{2}$	"	13 15 4	- 7 6	13 6 3	243 $\frac{1}{2}$	"	"	98 19 10	"	91 6 3
Converted Thickstuff -	72	- 6 -	"	21 11 7	- 7 7	27 6 -	26	- 6 11	"	8 19 7	- 7 7	9 17 2	98	- 6 2 $\frac{1}{2}$	"	30 11 2	- 7 7	37 3 2
" Plank -	353 $\frac{1}{2}$	various	ft. sup.	129 14 1	various	132 18 5	2,112 $\frac{1}{2}$	various	ft. sup.	794 1 1	various	794 12 2	2,468 $\frac{1}{2}$	various	ft. sup.	923 15 2	various	ft. sup.
" Board -	3 $\frac{1}{2}$	"	"	1 4 10	"	1 7 10	142 $\frac{1}{2}$	"	"	49 19 4	"	54 3 -	146	"	"	51 4 2	"	55 10 10
By other Returns to Stock, viz. :—																		
Reserved Timber, Sided:																		
Greenheart and Mora—10 feet and upwards -	263	9 8 10	load	49 13 3	9 8 10	49 13 3	-	-	-	-	-	-	263	9 8 10	load	49 13 3	9 8 10	49 13 3
" " Under 10 ft.	176 $\frac{1}{2}$	- 3 6	ft. cube	29 19 3	- 3 6	29 19 3	3	- 3 2	ft. cube	- 9 6	- 3 2	- 9 6	179 $\frac{1}{2}$	- 3 6	ft. cube	30 8 9	- 3 6	30 8 9
Santa-Maria—10 feet and upwards -	141	11 10 -	load	31 1 10	11 10 -	31 1 10	108	10 15 -	load	23 4 5	10 15 -	23 4 5	249	11 10 -	load	54 6 3	11 10 -	54 6 3
" " Under 10 feet -	65	- 3 9	ft. cube	11 17 1	- 3 9	11 17 1	135	- 3 9	ft. cube	23 11 8	- 3 9	23 11 8	200	- 3 9	ft. cube	35 8 9	- 3 9	35 8 9
Reserved Thickstuff -	724	- 6 4	"	229 5 4	- 6 4	229 5 4	62	- 6 4	"	19 12 8	- 6 4	19 12 8	786	- 6 4	"	248 18 -	- 6 4	248 18 -
" Plank -	126 $\frac{1}{2}$	various	ft. sup.	38 3 10	various	38 3 10	1,980 $\frac{1}{2}$	various	ft. sup.	606 3 7	various	606 3 7	2,107 $\frac{1}{2}$	various	ft. sup.	644 7 5	various	ft. sup.
" Board -	-	-	-	-	-	-	58 $\frac{1}{2}$	"	"	18 2 2	"	18 2 2	58 $\frac{1}{2}$	"	"	18 2 2	"	18 2 2
Offal Wood and Loss -	1,420 $\frac{1}{2}$	"	ft. cube	21 14 1	"	21 14 1	1,421 $\frac{1}{2}$	"	ft. cube	20 2 2	"	20 2 2	2,842	"	ft. cube	41 16 3	"	41 16 3
	5,055 $\frac{1}{2}$	-	-	1,122 - -	-	1,219 16 2	6,145 $\frac{1}{2}$	-	-	1,598 16 1	-	1,605 19 9	11,200 $\frac{1}{2}$	-	-	2,720 16 1	-	2,825 15 11
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	5,055 $\frac{1}{2}$	-	-	-	-	1,219 16 2	6,145 $\frac{1}{2}$	-	-	-	-	1,605 19 9	11,200 $\frac{1}{2}$	-	-	-	-	2,825 15 11

Dr. GREENHEART AND OTHER SUBSTITUTES—continued. - - - -

DESCRIPTION.	SAW PITS.				SAW MILLS.				TOTAL AT PITS AND MILLS.			
	Quantity.	Rate.		Value.	Quantity.	Rate.		Value.	Quantity.	Value.		
DEVONPORT:	<i>Ft. cube.</i>	<i>£.</i>	<i>s.</i>	<i>d.</i>	<i>Per</i>	<i>£.</i>	<i>s.</i>	<i>d.</i>	<i>Ft. cube.</i>	<i>£.</i>	<i>s.</i>	<i>d.</i>
To Value of Timber Materials drawn from Stock in the Year, viz. :—												
Contract Timber, Sided :												
Greenheart - - - - -	-	-	-	-	-	-	-	-	1,198	9	8	10
Santa-Maria—20 in. and upwards -	-	-	-	-	-	-	-	-	65	12	7	6
" " 19½ to 16½ ins. -	241	11	10	-	load	55	8	7	1,546	11	10	-
" " 16 " 12 " -	230	10	15	-	"	49	9	-	1,410	10	15	-
Reserved Timber, Sided :												
Greenheart—10 feet and upwards -	-	-	-	-	-	-	-	-	230	9	8	10
" Under 10 feet - - -	34	9	8	10	load	6	8	5	94	-	3	6
Santa-Maria—10 feet and upwards -	101	11	10	-	"	22	8	1	521	11	10	-
" " Under 10 ft. - - -	3	-	3	4	ft. cube	-	10	-	106	-	3	9
Locust Wood—10 ft. and upwards -	33	9	8	10	load	6	4	8	-	-	-	-
Reserved Thickstuff - - - - -	-	-	-	-	-	-	-	-	775	-	6	4
" Plank - - - - -	-	-	-	-	-	-	-	-	216½	various	ft. sup.	
" Board - - - - -	-	-	-	-	-	-	-	-	11½	"	"	
To Labour on Conversions - - - -	-	-	-	-	-	4	12	9	-	-	-	-
To Share of General Expenditure, viz. :												
Materials - - - - -	-	-	-	-	-	-	-	-	9	4	10	-
Labour - - - - -	-	-	-	-	-	-	-	-	12	15	4	-
	642	-	-	-	-	145	10	9	6,172½	-	-	-
To Excess of Value at which Converted Produce at Pits has been returned to Stock for subsequent Issue - - -	-	-	-	-	-	8	19	5	-	-	-	-
TOTAL - - - - -	642	-	-	-	-	154	10	2	6,172½	-	-	-
PEMBROKE:												
To Value of Timber Materials drawn from Stock in the Year, viz. :												
Contract Timber, Sided :												
Greenheart - - - - -	-	-	-	-	-	-	-	-	76	9	8	10
Reserved Timber, Sided :												
Greenheart—10 feet and upwards -	88	9	8	10	load	16	12	4	10	9	8	10
" Under 10 feet - - -	40	-	3	6	ft. cube	7	-	-	6	-	3	6
To Labour on Conversions - - - -	-	-	-	-	-	2	4	7	-	-	-	-
To Share of General Expenditure, viz. :												
Materials - - - - -	-	-	-	-	-	-	-	-	-	8	9	-
Labour - - - - -	-	-	-	-	-	-	-	-	-	8	11	-
TOTAL - - - - -	128	-	-	-	-	26	3	8	92	-	-	-

GREENHEART AND OTHER SUBSTITUTES—continued.

[illegible]

- The cost of these conversions being to much less than price at which changed to stock was caused by the small amount of labour and loss hereon : the converted produce of Greenheart timber being so ten-eleveths of the quantity issued.
- The expense of the cost of these conversions being to much less than price at which changed to stock was caused by the small amount of labour and loss hereon : the converted produce of Greenheart timber being so ten-eleveths of the quantity issued.

The cost of these conversions over the Rate Book price resulted from the large proportion of Reserved timber and thickstuff retained to store at the same, and to some extent less than the prices at which the timber was issued, the money loss being offset by the cost of the conversion itself.

Expenses falling heavily upon the small proportion of converted produce not amounting to one-fourth of the quantity issued.

GREENHEART AND OTHER SUBSTITUTES—continued.

ACT of the foregoing detailed Debit and Credit Transactions of the Conversion of GREENHEART and

Page.	D E B T O R.										TOTAL AT PITS AND MILLS.
	S A W P I T S.					S A W M I L L S.					
	V A L U E O F			TOTAL.	V A L U E O F			TOTAL.			
	Timber Materials.	Labour.	General Expenditure.		Timber Materials.	Labour.	General Expenditure.				
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		
- 90	32 10 -	1 - 7	- 1 10	33 12 5	302 - 9	3 9 7	5 14 -	311 4 4	344 16 9		
- 90	128 11 3	3 6 7	- 8 10	132 6 8	513 1 11	11 2 5	29 11 10	553 16 2	686 2 10		
- 92	72 5 3	5 7 3	1 - 11	78 13 5	208 - 9	6 1 1	9 1 1	223 2 11	301 16 4		
- 92	100 3 7	4 - 4	- 17 3	105 1 2	72 12 1	1 19 10	4 12 5	79 4 4	184 5 6		
- 94	1,012 14 3	103 19 3	5 6 6	1,122 - -	1,508 9 5	30 14 5	59 12 3	1,598 16 1	2,720 16 1		
- 96	140 8 9	4 12 9	- 9 3	145 10 9	1,399 2 9	17 8 5	22 - 2	1,438 11 4	1,584 2 1		
- 96	23 12 4	2 4 7	- 6 9	26 3 8	17 5 9	- 14 2	- 17 8	18 17 7	45 1 3		
t and Cost verted Pro- s has been	1,510 5 5	124 11 4	8 11 4	1,643 8 1	4,020 13 5	71 9 11	131 9 5	4,223 12 9	5,867 - 10		
	- - -	- - -	- - -	144 4 1	- - -	- - -	- - -	- - -	*144 4 1		
	- - -	- - -	- - -	1,787 12 2	- - -	- - -	- - -	4,223 12 9	6,011 4 11		

* For explanation of this difference, see preceding remarks on Greenheart and other Substitutes.

GREENHEART AND OTHER SUBSTITUTES—continued.

OTHER SUBSTITUTES, at the SAWPITS and SAWMILLS of the several undermentioned Dockyards in the Year 1866-67.

C R E D I T O R.

SAWPITS.					SAWMILLS.					TOTAL AT PITS AND MILLS.				
Actual Cost of Timber Materials Returned to Stock.	Value of other Returns to Stock.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.	TOTAL.	Actual Cost of Timber Materials Converted, and Returned to Stock.	Value of other Returns to Stock.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.	TOTAL.	Actual Cost of Timber Materials Converted, and Returned to Stock.	Value of other Returns to Stock.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.	
	Reserved Timber Materials.	Offal.				Reserved Timber Materials.	Offal.				Reserved Timber Materials.	Offal.		
£. s. d. 28 10 6	£. s. d. 4 - 7	£. s. d. 1 1 4	£. s. d. 43 10 2	£. s. d. 33 12 5	£. s. d. 226 18 11	£. s. d. 75 - 9	£. s. d. 9 4 8	£. s. d. 289 7 7	£. s. d. 311 4 4	£. s. d. 255 9 5	£. s. d. 79 1 4	£. s. d. 10 6 -	£. s. d. 344 16 9	£. s. d. 323 17 9
88 17 6	41 17 2	1 12 -	134 8 4	132 6 8	495 19 3	43 - 5	14 16 6	553 12 11	553 16 2	534 16 9	84 17 7	16 8 6	686 2 10	688 1 3
66 14 1	11 8 2	- 11 2	108 8 1	78 13 5	141 19 7	77 9 10	3 13 6	182 13 1	223 2 11	208 13 8	88 18 -	4 4 8	301 16 4	291 1 2
96 11 8	7 7 6	1 2 -	101 14 9	105 1 2	76 15 7	1 4 8	1 4 1	79 4 4	79 4 6	173 7 3	8 12 2	2 6 1	184 5 6	180 19 3
710 5 4	380 - 7	21 14 1	1,219 16 2	1,122 - -	887 9 11	691 4 -	20 2 2	1,605 19 9	1,598 16 1	1,597 15 3	1,081 4 7	41 16 3	2,720 16 1	2,825 15 11
70 10 4	72 15 9	2 4 8	154 10 2	145 10 9	742 14 2	651 2 3	44 14 11	1,279 10 5	1,438 11 4	813 4 6	723 18 -	46 19 7	1,584 2 1	1,434 - 7
23 6 7	- 19 -	1 18 1	25 4 6	26 3 8	13 - 9	4 4 2	1 12 8	17 19 6	18 17 7	36 7 4	5 3 2	3 10 9	45 1 3	43 4 -
1,084 16 -	528 8 9	30 3 4	1,787 12 2	1,643 8 1	2,584 18 2	1,543 6 1	85 8 6	3,999 7 9	4,223 12 9	3,639 14 2	2,071 14 10	125 11 10	5,867 - 10	5,786 19 11
-	-	-	-	-	-	-	-	224 5 -	-	-	-	-	-	*224 5 -
-	-	-	1,787 12 2	-	-	-	-	4,223 12 9	-	-	-	-	-	6,011 4 11

* For explanation of this difference, see preceding remarks on Greenheart and other Substitutes.

Net Cost of Converted Produce at Pits and Mills more than Price at which charged to Storekeeper

£. s. d. - 11

Dr.

CEDAR. - - - - -

DESCRIPTION.	SAWPITS.			SAWMILLS.			TOTAL AT PITS AND MILLS.	
	Quantity.	Rate.	Value.	Quantity.	Rate.	Value.	Quantity.	Value.
CHATHAM :								
To Value of Timber Materials drawn from Stock in the Year, viz. :—	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>
Contract Timber, Sided - - - - -	122	10 5 -	load	25 - 3	305	10 5 -	load	62 10 6
Reserved „ „ Under 10 feet - - - - -	11	- 3 9	ft. cube	2 1 3	47	- 3 9	ft. cube	8 6 8
„ Thickstuff - - - - -	-	-	-	-	49	- 5 7	„	13 13 7
„ Plank - - - - -	-	-	-	-	12½	various	ft. sup.	3 10 11
To Labour on Conversions - - - - -	-	-	-	2 2 3	-	-	-	2 14 6
To Share of General Expenditure, viz. :—	-	-	-	-	-	-	-	-
Materials - - - - -	-	-	-	- 4	-	-	-	1 11 8
Labour - - - - -	-	-	-	- 7 10	-	-	-	2 9 8
TOTAL - - -	133	-	-	29 11 11	413½	-	-	94 17 6
DEVONPORT :								
To Value of Timber Materials drawn from Stock in the Year, viz. :—	-	-	-	-	44½	various	ft. sup.	11 11 9
Reserved Plank - - - - -	-	-	-	-	-	-	-	- 1 8
To Labour on Conversions - - - - -	-	-	-	-	-	-	-	-
To Share of General Expenditure, viz. :—	-	-	-	-	-	-	-	-
Materials - - - - -	-	-	-	-	-	-	-	- 10
Labour - - - - -	-	-	-	-	-	-	-	- 1 2
TOTAL - - -	-	-	-	-	44½	-	-	11 15 5

ABSTRACT of the foregoing detailed Debit and Credit Transactions of the Conversion of CEDAR

DOCKYARDS.	Page.	DEBTOR.										
		SAWPITS.				SAWMILLS.						TOTAL AT PITS AND MILLS.
		VALUE OF			TOTAL.	VALUE OF			TOTAL.			
		Timber Materials.	Labour.	General Expenditure.		Timber Materials.	Labour.	General Expenditure.				
CHATHAM - - - -	100	£. s. d. 27 1 6	£. s. d. 2 2 3	£. s. d. - 8 2	£. s. d. 29 11 11	£. s. d. 88 1 8	£. s. d. 2 14 6	£. s. d. 4 1 4	£. s. d. 94 17 6	£. s. d. 124 9 5		
DEVONPORT - - - -	100	- -	- -	- -	- -	11 11 9	- 1 8	- 2 -	11 15 5	11 15 5		
		27 1 6	2 2 3	- 8 2	29 11 11	99 13 5	2 16 2	4 3 4	106 12 11	136 4 10		
Excess of Cost over Value at which Converted Produce at Pits and Mills has been returned to Stock - -		- -	- -	- -	- -	- -	- -	- -	- -	- -		
TOTAL - - - £.		- -	- -	- -	29 11 11	- -	- -	- -	106 12 11	136 4 10		

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.					
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.			
	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.	Amount.	
CHATHAM: By Produce of Timber Materials returned to Stock, viz.:- Converted Timber, under 15 feet - " Plank - " Board - By other Returns to Stock, viz.:- Reserved Timber, Sided, 10 feet and upwards " " " " " Thickstuff - " Plank - " Board - " Offal Wood and Loss - By Excess of Cost over Value at which Converted Produce at Pits and Mills has been returned to Stock - TOTAL	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>Per</i>	
	39	- 8 5½	ft. cube	16 10 8	- 7 -	13 13 -	112	- 7 11	ft. cube	44 6 1	- 7 -	39 4 -	- 7 -	ft. cube
	-	-	-	-	-	-	14½	"	"	- 13 10	various	5 3 3	various	ft. sup.
	-	-	-	-	-	-	14½	"	"	-	"	- 12 3	"	"
	11	10 5 -	load	2 5 1	10 5 -	2 5 1	11	10 5 -	load	2 5 1	10 5 -	2 5 1	10 5 -	load
	47	- 3 9	ft. cube	8 12 6	- 3 9	8 12 6	57	- 3 9	ft. cube	9 16 3	- 3 9	9 16 3	- 3 9	ft. cube
	-	-	-	-	-	-	69	- 5 7	"	19 5 3	- 5 7	19 5 3	- 5 7	"
	2½	- 1 5	ft. sup.	- 12 9	- 1 5	- 12 9	3½	- 11	ft. sup.	1 - 2	- 11	1 - 2	- 11	ft. sup.
	-	-	-	-	-	-	22½	various	"	6 2 1	various	6 2 1	various	"
	33½	- 11	ft. cube	1 10 11	- 11	1 10 11	122½	- 11	ft. cube	5 12 1	- 11	5 12 1	- 11	ft. cube
133	-	-	29 11 11	-	26 14 3	413½	-	-	94 17 6	-	89 - 5	-	-	
-	-	-	-	-	2 17 8	-	-	-	-	-	5 17 1	-	-	
133	-	-	-	-	29 11 11	413½	-	-	-	-	94 17 6	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	

at the SAWPITS and SAWMILLS of the several undermentioned Dockyards in the Year 1866-67.

C R E D I T O R.																																					
S A W P I T S.						S A W M I L L S.						T O T A L A T P I T S A N D M I L L S.																									
Actual Cost of Timber Materials		Value of other Returns to Stock,		TOTAL.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.	Actual Cost of Timber Materials Converted, and Returned to Stock.		Value of other Returns to Stock.		TOTAL.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.	Actual Cost of Timber Materials Converted, and Returned to Stock.		Value of other Returns to Stock.		TOTAL.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.																	
				Reserved Timber Materials.	Offal.						Reserved Timber Materials.	Offal.						Reserved Timber Materials.	Offal.																		
£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.					
16	10	8	11	10	4	1	10	11	20	11	11	26	14	3	50	16	7	33	8	10	94	17	6	89	-	5	67	7	3	49	19	2	115	14	8		
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9	15	1	1	13	10	11	15	5	10	11	11	9	15	1	1	13	10	10	11	11		
16	10	8	11	10	4	1	10	11	20	11	11	26	14	3	60	11	8	40	2	8	106	12	11	99	12	4	77	2	4	51	13	-	126	6	7		
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7	-	7	-	-	-	-	-	-	-	9	18	3	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	106	12	11	-	-	-	-	-	-	-	-	136	4	10

Dr.

ENGLISH ELM. - - - - -

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.	
	Quantity.	Rate.		Value.	Quantity.	Rate.		Value.	Quantity.	Value.
DEPTFORD:										
To Value of Timber Materials drawn from Stock in the Year, viz.:-										
Contract Timber, Rough, 190 feet and upwards.	-	-	-	-	2,169	4 - 6	load	174 12 1	2,169	174 12 1
" " " Under 190 feet	208	3 6 6	load	13 16 8	14,017	3 6 6	"	932 2 7	14,225	945 19 3
Reserved " " 15 feet and upwards.	255	3 6 6	"	16 19 2	558	3 6 6	"	37 2 2	813	54 1 4
" " " Under 15 feet	60	- 1 3	ft. cube	3 15 -	185	- 1 3	ft. cube	11 7 7	245	15 2 7
" " Sided, 10 feet and upwards.	2,495	- 2 4	"	291 1 8	3,928	- 2 4	"	458 5 4	6,423	749 7 -
" " " Under 10 feet	38	- 2 -	"	3 14 3	397	- 2 -	"	36 18 -	435	40 12 3
" Thickstuff - - - -	331½	- 3 2	"	52 9 9	787	- 3 2	"	124 12 2	1,118½	177 1 11
" Plank - - - -	10	- 1 -¾	ft. sup.	1 11 11	1,387	various	ft. sup.	220 18 10	1,397	222 10 9
" Board - - - -	-	- - -	-	-	532½	"	"	84 10 2	532½	84 10 2
Converted Timber and Timber Materials	259	- 4 3	ft. cube	55 - 9	466½	"	-	99 1 7	725½	154 2 4
To Extra Allowance for Keel Pieces - -	-	- - -	-	-	-	- - -	-	31 5 2	-	31 5 2
To Labour on Conversions - - -	-	- - -	-	23 16 4	-	- - -	-	75 11 6	-	99 7 10
To Share of General Expenditure, viz.:-										
Materials - - - -	-	- - -	-	- 9 10	-	- - -	-	73 1 3	-	73 11 1
Labour - - - -	-	- - -	-	1 12 4	-	- - -	-	51 4 2	-	52 16 6
	3,656½	- - -	-	464 7 8	24,426¾	- - -	-	2,410 12 7	28,083¼	2,875 - 3
To Excess of Value at which Converted Produce at Pits and Mills has been returned to Stock for subsequent Issue	-	- - -	-	47 4 4	-	- - -	-	489 7 8	-	536 12 -
TOTAL - - -	3,656½	- - -	-	511 12 -	24,426¾	- - -	-	2,900 - 3	28,083¼	3,411 12 3
WOOLWICH:										
To Value of Timber Materials drawn from Stock in the Year, viz.:-										
Contract Timber, Rough, 190 feet and upwards.	199	4 - 6	load	16 - 4	1,384	4 - 6	load	111 8 2	1,583	127 8 6
" " " Under 190 feet	1,812	3 6 6	"	120 9 11	3,573	3 6 6	"	237 12 1	5,385	358 -
Reserved " " 15 feet and upwards.	746	3 6 6	"	49 12 2	521	3 6 6	"	34 12 9	1,267	84 4 11
" " " Under 15 feet	52	- 1 3	ft. cube	3 5 -	96	- 1 3	ft. cube	5 17 8	148	9 2 8
" " Sided, 10 feet and upwards.	1,748	- 2 4	"	203 18 8	1,506	- 2 4	"	175 14 -	3,254	379 12 8
" " " Under 10 feet	125½	- 2 -	"	12 7 4	378½	- 2 -	"	37 2 4	504	49 9 8
" Plank - - - -	14	- 1 -¾	ft. sup.	2 4 8	279	various	ft. sup.	44 9 3	293	4 13 11
Converted Timber and Timber Materials	282	various	-	59 18 6	2,452	"	-	521 1 11	2,734	581 - 5
To Labour on Conversions - - -	-	- - -	-	52 11 -	-	- - -	-	46 15 1	-	99 1
To Share of General Expenditure, viz.:-										
Materials - - - -	-	- - -	-	1 2 2	-	- - -	-	76 10 7	-	77 12 9
Labour - - - -	-	- - -	-	5 19 7	-	- - -	-	47 13 7	-	53 13 2
TOTAL - - -	4,978½	- - -	-	527 9 4	10,189½	- - -	-	1,338 17 5	15,168	1,866 6 9

ENGLISH ELM.

Cr.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.			
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.	
	Quantity.	Rate.	Value.	Rate.	Amount.	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.
	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.
DEPTFORD:	<i>Ft. cube.</i>					<i>Ft. cube.</i>				<i>Ft. cube.</i>		
By Produce of Timber Materials returned to Stock, viz. :-												
Converted Timber, 30 feet and upwards	831	3 8½ ft. cube	154 5 7	4 3 ft. cube	176 11 9	287	2 10 ft. cube	40 14 9	4 3 ft. cube	60 19 9	1,118	195 - 4
" " " Under 15 feet	463	" " "	85 19 1	" " "	98 7 9	1,220½	" " "	173 3 5	" " "	259 5 -	1,083½	259 2 6
" " " Thickstuff	373	" " "	69 7 9	" " "	79 8 5	1,581	" " "	224 11 2	" " "	336 3 6	1,953½	293 18 11
" " " Plank	69	" " "	12 18 2	" " "	14 15 5	42½	" " "	6 1 4	" " "	9 1 8	112½	18 19 6
" " " Board	194	" " "	3 13 2	various	4 3 11	2,708½	" " "	384 10 3	various	575 9 3	2,728½	388 3 5
" " " "	1½	" " "	- 5 5	- 6½	- 6 3	1,068½	" " "	154 11 -	" " "	232 - 5	1,090½	154 16 5
By other Returns to Stock, viz. :-												
Reserved Timber, Rough, 15 feet and upwards.	35	3 6 6 load	2 6 7	3 6 6 load	2 6 7	783	3 6 6 load	52 1 5	3 6 6 load	52 1 5	818	54 8 -
" " " Under 15 feet	15	1 3 ft. cube	- 18 9	1 3 ft. cube	- 18 9	353	1 3 ft. cube	21 16 5	1 3 ft. cube	21 16 5	368	22 15 2
" " " Sided, 10 feet and upwards.	670	2 4 "	78 3 4	2 4 "	78 3 4	3,298	2 4 "	388 12 -	2 4 "	388 12 -	3,958	461 15 4
" " " Under 10 feet	207	2 - "	19 8 3	2 - "	19 8 3	542	2 - "	49 8 6	2 - "	49 8 6	749	68 16 9
" " " Thickstuff	106	1 9 "	16 15 8	1 9 "	16 15 8	1,729½	1 9 "	273 16 -	1 9 "	273 16 -	1,835½	290 11 8
" " " Plank	43	3 2 ft. sup.	6 19 1	3 2 ft. sup.	6 19 1	2,030½	3 2 ft. sup.	323 12 5	3 2 ft. sup.	323 12 5	2,074½	330 11 6
" " " Board	9½	various	1 10 -	various	1 10 -	1,359½	various	214 12 2	various	214 12 2	1,369½	216 2 2
Offal Wood and Loss	812	3½ ft. cube	11 16 10	3½ ft. cube	11 16 10	7,411½	3½ ft. cube	108 1 9	3½ ft. cube	108 1 9	8,293½	119 18 7
TOTAL	3,656½	-	464 7 8	-	511 12 -	24,426½	-	2,410 12 7	-	2,900 - 3	28,083½	3,411 12 3
WOOLWICH:												
By Produce of Timber Materials returned to Stock, viz. :-												
Converted Timber, 30 feet and upwards	62	5 2½ ft. cube	16 1 11	4 3 ft. cube	13 3 6	1,755½	5 - ft. cube	442 4 6	4 3 ft. cube	373 - 11	1,617½	458 6 5
" " " Under 15 feet	129½	" " "	33 12 8	" " "	27 10 5	484	" " "	121 18 6	" " "	102 17 -	613½	153 11 2
" " " Plank	895	" " "	232 9 -	various	190 3 9	846	" " "	213 2 4	various	179 15 6	1,741	449 11 4
" " " Board	41	" " "	10 13 -	various	8 14 8	783	" " "	197 4 11	various	167 - 8	824	207 17 11
" " " "	9	" " "	2 6 9	- 6½	1 17 6	290	" " "	73 1 1	" " "	62 5 2	290	75 7 10
By other Returns to Stock, viz. :-												
Reserved Timber, Rough, 15 feet and upwards.	999	3 6 6 load	66 8 8	3 6 6 load	66 8 8	360	3 6 6 load	23 18 9	3 6 6 load	23 18 9	1,359	90 7 5
" " " Under 15 feet	127	1 3 ft. cube	7 18 1	1 3 ft. cube	7 18 1	146½	1 3 ft. cube	9 - 5	1 3 ft. cube	9 - 5	273½	16 18 6
" " " Sided, 10 feet and upwards.	793	2 4 "	92 10 4	2 4 "	92 10 4	825	2 4 "	96 5 -	2 4 "	96 5 -	1,618	188 15 4
" " " Under 10 feet	251	2 - "	24 10 9	2 - "	24 10 9	445	2 - "	43 8 9	2 - "	43 8 9	696	67 19 6
" " " Plank	22½	various	3 12 -	various	3 12 -	212½	various	34 - 10	various	34 - 10	235	37 12 10
" " " Board	-	-	-	-	-	437½	-	66 3 -	-	66 3 -	437½	66 3 -
Offal Wood and Loss	1,649½	-	37 6 2	-	37 6 2	3,604½	-	18 9 4	-	18 9 4	5,254	55 15 6
TOTAL	4,978½	-	527 9 4	-	473 15 10	10,189½	-	1,338 17 5	-	1,176 5 4	15,168	1,866 6 9
By Excess of Cost over Value at which Converted Produce at Pits and Mills has been returned to Stock	-	-	-	-	53 13 6	-	-	-	-	162 12 1	-	216 5 7
TOTAL	4,978½	-	-	-	527 9 4	10,189½	-	-	-	1,338 17 5	-	1,866 6 9

Dr. ENGLISH ELM—continued. - - - - -

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.	
	Quantity.	Rate.		Value.	Quantity.	Rate.		Value.	Quantity.	Value.
CHATHAM:	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Contract Timber, Rough, 190 feet and upwards	964	4 - 6	load	77 12 -	2,577	4 - 6	load	206 14 5	3,541	284 6 5
Reserved " " Under 190 feet	2,945	3 6 6	"	195 16 10	5,515	3 6 6	"	366 14 11	8,460	562 11 9
" " " 15 feet and upwards	38	3 6 6	"	2 10 6	82	3 6 6	"	5 9 1	120	7 19 7
" " " Under 15 feet	30	- 1 3	ft. cube	1 16 4	311	- 1 3	ft. cube	19 1 1	341	20 17 5
" " " Sided, 10 feet and upwards	5,196	- 2 10	"	614 4 -	874	- 2 10	"	118 17 4	6,070	733 1 4
" " " Under 10 feet	248	- 2 -	"	23 6 -	138	- 2 -	"	13 - 9	386	36 6 9
" Thickstuff - - - -	65	- 3 2	"	10 5 10	120	- 1 9	"	19 - -	185	29 5 10
" Plank - - - -	73½	various	ft. sup.	11 13 1	677	various	ft. sup.	107 17 6	750½	119 10 7
" Board - - - -	10	- - -	"	1 11 5	36½	"	"	5 15 10	46½	7 7 3
To Extra Allowance for Keel Pieces -	-	- - -	-	10 6 1	-	- - -	-	26 19 10	-	37 5 11
To Labour on Conversions - - -	-	- - -	-	125 4 4	-	- - -	-	39 17 1	-	165 1 5
To Share of General Expenditure, viz. :—										
Materials - - - -	-	- - -	-	- 18 1	-	- - -	-	23 4 9	-	24 2 10
Labour - - - -	-	- - -	-	23 6 7	-	- - -	-	36 7 11	-	59 14 6
	9,569½	- - -	-	1,098 11 1	10,330½	- - -	-	989 - 6	10,900	2,087 11 7
To Excess of Value at which Converted Produce at Mills has been returned to Stock for subsequent Issue -	-	- - -	-	- - -	-	- - -	-	75 8 3	-	75 8 3
TOTAL - - -	9,569½	- - -	-	1,098 11 1	10,330½	- - -	-	1,064 8 9	10,900	2,162 10 10
SHEERNESS:										
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Contract Timber, Rough, under 190 feet	760	3 6 6	load	50 10 9	3,941	3 6 6	load	262 1 6	4,701	312 12 3
Reserved " " 15 feet and upwards	413	3 6 6	"	27 9 4	271	3 6 6	"	18 - 5	684	45 9 9
" " " Under 15 feet	30	- 1 3	ft. cube	1 16 10	47	- 1 3	ft. cube	2 18 1	77	4 14 11
" " " Sided, 10 feet and upwards	1,352	- 2 4	"	157 14 8	1,177	- 2 4	"	137 6 4	2,529	295 1 -
" " " Under 10 feet	76	- 2 -	"	7 9 3	95	- 2 -	"	9 9 -	171	16 18 3
" Thickstuff - - - -	116	- 1 9	"	18 7 4	231	- 1 9	"	36 11 6	347	54 18 10
" Plank - - - -	27	- 3 2	"	4 6 1	455	- 3 2	"	72 8 6	482	76 14 7
Converted Timber and Timber Materials	138	- 1 -½	ft. sup.			various	ft. sup.			
	138	- 4 3	ft. cube	29 6 6	246	- 4 3	ft. cube	52 5 6	384	81 12 -
To Extra Allowance for Keel Pieces -	-	- - -	-	5 18 -	-	- - -	-	14 8 -	-	20 6 -
To Labour on Conversions - - -	-	- - -	-	36 15 4	-	- - -	-	18 19 -	-	55 14 4
To Share of General Expenditure, viz. :—										
Materials - - - -	-	- - -	-	- 10 1	-	- - -	-	20 - 4	-	20 10 5
Labour - - - -	-	- - -	-	7 8 -	-	- - -	-	23 18 11	-	31 6 11
	2,912	- - -	-	347 12 2	6,463	- - -	-	668 7 1	9,375	1,015 19 3
To Excess of Value at which Converted Produce at Pits and Mills has been returned to Stock for subsequent Issue -	-	- - -	-	65 9 2	-	- - -	-	112 3 2	-	177 12 4
TOTAL - - -	2,912	- - -	-	413 1 4	6,463	- - -	-	780 10 3	9,375	1,193 11 7

ENGLISH ELM—continued.

Cr.

SAWPITS.

SAWMILLS.

TOTAL AT PITS AND MILLS.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.			
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.	
	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.
CHATHAM:												
By Produce of Timber Materials returned to Stock, viz.:												
Converted Timber, 30 feet and upwards.	163	5 - ft. cube	40 13 4	4 - 3 ft. cube	695	3 4 ft. cube	116 - -	4 3 ft. cube	859	4 3 ft. cube	156 13 4	4 3 ft. cube
" " 29 to 15 feet -	44	"	10 19 7	"	-	"	57 16 8	"	44	"	10 19 7	"
" " Under 15 " -	299	"	74 12 -	"	347	"	4 10 -	"	646	"	132 8 8	"
" " Thickstuff -	1,793	"	447 7 5	"	27	"	91 - 7	"	1,820	"	451 17 5	"
" " Plank -	95½	"	23 17 1	various	546½	"	4 10 9	various	642½	"	114 17 8	various
" " Board -	9½	"	2 5 3	"	27¼	"	-	"	36½	"	6 16 -	"
By other Returns to Stock, viz.:												
Reserved Timber, Rough, 15 feet and upwards.	319	3 6 6 load	21 4 3	3 6 6 load	42	3 6 6 load	2 15 10	3 6 6 load	361	3 6 6 load	24 - 1	3 6 6 load
" " " Under 15 feet	419	1 3 ft. cube	25 17 11	1 3 ft. cube	305	1 3 ft. cube	18 14 11	1 3 ft. cube	724	1 3 ft. cube	44 12 10	1 3 ft. cube
" " Sided, 10 feet and upwards.	2,657	2 4	309 19 8	2 4	3,980	2 4	469 11 8	2 4	6,637	2 4	770 11 4	2 4
" " " Under 10 feet	809	2 - 1 9	78 4 3	2 - 1 9	63	2 - 1 9	5 17 -	2 - 1 9	872	2 - 1 9	84 1 3	2 - 1 9
" " Thickstuff -	116	3 2	18 7 4	3 2	126	3 2	19 19 -	3 2	242	3 2	38 6 4	3 2
" " Plank -	117	various	18 12 2	various	708½	various	112 7 5	various	825½	various	130 19 7	various
" " Board -	6½	"	1 - 6	"	354½	"	60 3 8	"	391½	"	61 4 2	"
Offal Wood and Loss -	2,722	2½ ft. cube	25 10 4	2½ ft. cube	3,077½	2½ ft. cube	25 13 -	2½ ft. cube	5,799½	2½ ft. cube	51 3 4	2½ ft. cube
By Excess of Cost over Value at which Converted Produce at Pits has been returned to Stock -	9,569½	-	1,098 11 1	-	10,330½	-	989 - 6	-	19,900	-	2,087 11 7	-
TOTAL - - -	9,569½	-	-	-	10,330½	-	-	-	19,900	-	-	-

Net Cost of Converted Produce at Pits and Mills, more than Price at which charged to Storekeeper - - - - - £. 13 10 10

SHEERNESS:

By Produce of Timber Materials returned to Stock, viz.:

Converted Timber, 30 feet and upwards.

" " 29 to 15 feet -

" " Thickstuff -

" " Plank -

" " Board -

By other Returns to Stock, viz.:

Reserved Timber, Rough, 15 feet and upwards.

" " " Under 15 feet

" " Sided, 10 feet and upwards.

" " " Under 10 feet

" " Thickstuff -

" " Plank -

" " Board -

Offal Wood and Loss -

517	3 4½ ft. cube	86 19 11	4 3 ft. cube	168	2 6½ ft. cube	21 3 10	4 3 ft. cube	685	2 6½ ft. cube	108 3 9	4 3 ft. cube	145 1½ 3
92	"	15 9 7	"	284	"	35 16 6	"	376	"	51 6 1	"	79 18 -
662	"	111 7 11	"	320	"	40 7 4	"	982	"	151 15 3	"	208 13 6
186	3 4½ ft. cube	31 6 -	various	55	"	6 18 9	"	55	"	6 18 9	"	11 13 9
24½	"	4 2 11	"	432	"	54 9 11	various	618	"	85 15 11	various	131 6 5
365	3 6 6 load	24 5 5	3 6 6 load	113	3 6 6 load	7 10 3	3 6 6 load	478	3 6 6 load	31 15 8	3 6 6 load	31 15 8
19	1 3 ft. cube	1 2 6	1 3 ft. cube	53	1 3 ft. cube	3 6 3	1 3 ft. cube	72	1 3 ft. cube	4 8 8	1 3 ft. cube	4 8 8
145	2 4	16 18 4	2 4	1,202	2 4	140 4 8	2 4	1,347	2 4	157 3 -	2 4	157 3
166	2 - 1 9	16 - 3	2 - 1 9	180	2 - 1 9	17 3 -	2 - 1 9	346	2 - 1 9	33 3 3	2 4	33 3 3
32	3 2	5 4 6	3 2	249	3 2	39 8 6	3 2	282	3 2	44 13 -	3 2	44 13 -
164	various	27 15 9	various	1,064	various	169 11 7	various	1,228	various	107 7 4	various	197 7 4
20	"	3 3 7	"	747	"	115 17 10	"	767	"	119 1 5	"	119 1 5
518½	1½ ft. cube	3 15 7	1½ ft. cube	1,555½	1½ ft. cube	11 6 10	1½ ft. cube	2,074	1½ ft. cube	15 2 5	1½ ft. cube	15 2 5
2,912	-	347 12 2	-	6,463	-	668 7 1	-	9,375	-	1,015 10 3	-	1,193 11 7
-	-	-	-	-	-	-	-	-	-	-	-	-
2,912	-	-	-	6,463	-	-	-	9,375	-	-	-	1,193 11 7

Dr.

ENGLISH ELM—continued. - - - - -

DESCRIPTION.	SAW PITS.				SAW MILLS.				TOTAL AT PITS AND MILLS.		
	Quantity.	Rate.		Value.	Quantity.	Rate.		Value.	Quantity.	Value.	
PORTSMOUTH :	<i>Ft. cube.</i>	<i>£.</i>	<i>s. d.</i>	<i>Per</i>	<i>£.</i>	<i>s. d.</i>			<i>Ft. cube.</i>	<i>£.</i>	<i>s. d.</i>
To Value of Timber Materials drawn from Stock in the Year, viz. :—											
Contract Timber, Rough, 190 feet and upwards.	11,679	4	- 6	load	940 3 2	-	- -	-	- -	11,679	940 3 2
" " " Under 190 ft.	13,079	3	6 6	"	869 15 1	1,470	3 6 6	load	97 15 1	14,549	967 10 2
" Trees, for Pumps - -	27	5	- -	"	2 14 -	-	- -	-	- -	27	2 14 -
Reserved Timber, Rough, 15 feet and upwards.	3,456	3	6 6	"	229 16 6	1,065	3 6 6	load	70 16 5	4,521	300 12 11
" " " Under 15 ft.	-	-	- -	"	- - -	1,124½	- 1 3 - 1 1	ft. cube	66 15 2	1,124½	66 15 2
" " Sided, 10 feet and upwards.	1,763	-	2 4	ft. cube	208 - 4	704	- 2 4	"	82 2 8	2,487	290 3 -
" " " Under 10 feet	202	-	2 - - 1 9	"	19 16 6	616	- 2 - - 1 9	"	58 1 6	818	77 18 -
" Thickstuff - - - -	217	-	3 2	"	34 7 2	1,922	- 3 2	"	304 6 4	2,130	338 13 6
" Plank - - - -	141	various		ft. sup.	22 8 8	973¾	various	ft. sup.	154 14 -	1,114¾	177 2 3
" Board - - - -	32½	"		"	5 2 1	11¼	"	"	1 15 7	43½	6 17 8
Converted Timber and Timber Materials	76	"		-	16 3 -	186½	"	-	39 11 11	262½	55 14 11
To Labour on Conversions - - -	-	-	- -	-	387 - 9	-	- -	-	64 - 7	-	451 1 4
To Share of General Expenditure, viz. :—											
Materials - - - -	-	-	- -	-	6 9 10	-	- -	-	64 11 10	-	71 1 8
Labour - - - -	-	-	- -	-	13 8 3	-	- -	-	59 12 2	-	73 - 5
	30,692½	-	- -	-	2,755 4 11	8,073	- -	-	1,064 3 3	38,765½	3,819 8 2
To Excess of Value at which Converted Produce at Pits has been returned to Stock for subsequent Issue - - - }	-	-	- -	-	77 9 11	-	- -	-	- - -	-	77 9 11
TOTAL - - -	30,692½	-	- -	-	2,832 14 10	8,073	- -	-	1,064 3 3	38,765½	3,896 18 1

Cr. ENGLISH ELM—continued.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.			
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.	
	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.
PORTSMOUTH: By Produce of Timber Materials returned to Stock, viz. :— Converted Timber, 30 feet and upwards. " " 20 to 15 feet " " Under 15 " " " Thickstuff " " Plank " " Board " " Timbers, for Pumps	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>
	1,296	- 4 -	ft. cube	259 9 7	-	-	-	-	1,296	- 4 3	ft. cube	275 8 -
	1,136	"	"	227 8 10	"	"	"	"	1,136	"	"	241 8 -
	1,816½	"	"	363 13 10	"	"	"	"	2,487	"	"	528 9 0
	677	"	"	135 10 11	"	"	"	"	871	"	"	185 1 0
	1,074½	"	"	215 1 7	various	ft. sup.	289 3 1	various	2,404½	various	ft. sup.	510 17 2
	192½	"	"	38 9 10	"	"	"	"	1,009½	"	"	216 1 7
	18	- 3 4	"	3 - 1	- 5 4	ft. cube	4 16 -	-	18	- 3 4	"	4 16 -
By other Returns to Stock, viz. :— Reserved Timber, Rough, 15 feet and upwards. " " Under 15 ft. " " Sided, 10 feet and upwards. " " Under 10 ft. " " Thickstuff " " Plank " " Board	6,580	3 6 6	load	437 11 5	3 6 6	load	437 11 5	3 6 6	load	3 6 6	load	529 16 1
	1,565½	- 1 3	ft. cube	96 1 5	- 1 3	ft. cube	7 4 5	- 1 3	1,686½	- 1 3	ft. cube	103 5 10
	2,555	- 2 4	"	298 1 8	- 2 4	"	6 17 8	- 2 4	2,614	- 2 4	"	304 19 4
	1,320½	- 2 -	"	115 4 7	- 2 -	"	27 4 7	- 2 -	1,516	- 2 -	"	142 9 2
	1,906	- 3 2	"	301 15 8	- 3 2	"	15 10 4	- 3 2	2,004	- 3 2	"	317 6 -
	811	various	ft. sup.	129 8 8	various	ft. sup.	66 9 10	various	1,229½	various	ft. sup.	195 18 6
	481½	"	"	75 16 6	"	"	184 12 10	"	1,696½	"	"	260 9 4
	9,362½	- - 1½	ft. cube	58 10 4	- - 1½	ft. cube	9 3 4	- - 1½	10,829½	- - 1½	ft. cube	67 13 8
By Excess of Cost over Value at which Converted Produce at Mills has been returned to Stock - - - TOTAL - - -	30,692½	-	-	2,755 4 11	-	-	1,064 3 3	-	38,765½	-	-	3,884 - 2
	-	-	-	-	-	-	-	-	-	-	-	12 17 11
	30,692½	-	-	-	-	-	-	-	38,765½	-	-	3,886 13 1

Net Cost of Converted Produce at Pits and Mills, less than Price at which charged to Storekeeper - - - - - £. 64 12 -

Dr.	ENGLISH ELM—continued. - - - - -										
	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.		
	DESCRIPTION.	Quantity.	Rate.	Value.	Quantity.	Rate.	Value.	Quantity.	Value.		
DEVONPORT:											
		<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>
To Value of Timber Materials drawn from Stock in the Year, viz.:—											
Contract Timber, Rough:											
190 feet and upwards - - -											
Under 190 feet - - -											
Reserved Timber, Rough:											
15 feet and upwards - - -											
Under 15 feet - - -											
Reserved Timber, Sided:											
10 feet and upwards - - -											
Under 10 feet - - -											
Reserved Thickstuff - - -											
„ Plank - - -											
„ Board - - -											
To Labour on Conversions - - -											
To Share of General Expenditure, viz.:											
Materials - - -											
Labour - - -											
TOTAL - - -											
To Excess of Value at which Converted Produce at Pits and Mills has been returned to Stock for subsequent Issue -											
TOTAL - - -											
PEMBROKE:											
To Value of Timber Materials drawn from Stock in the Year, viz.:											
Contract Timber, Rough:											
Under 190 feet - - -											
Reserved Timber, Rough:											
15 feet and upwards - - -											
Under 15 feet - - -											
Reserved Timber, Sided:											
10 feet and upwards - - -											
Under 10 feet - - -											
Reserved Thickstuff - - -											
„ Plank - - -											
„ Board - - -											
To Labour on Conversions - - -											
To Share of General Expenditure, viz.:											
Materials - - -											
Labour - - -											
TOTAL - - -											

* See note at foot of page 109.

Cr. - - - - ENGLISH ELM-continued.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.			
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.	
	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
DEVONPORT:												
By Produce of Timber Materials returned to Stock, viz.:-												
Converted Timber, 30 ft. and upwards	304	- 4 1 1/2 ft. cube	62 7 7	- 4 3 ft. cube	96	- 1 1 1/2 ft. cube	5 9 11	- 4 3 ft. cube	20 9 -	400	67 17 6	- 4 3 ft. cube
" " 20 to 15 feet	243	" "	49 17 2	" "	194	" "	11 2 3	" "	41 4 6	437	60 19 5	" "
" " Under 15 "	389 1/2	" "	81 19 5	" "	1,014 1/2	" "	58 2 2	" "	215 11 8	1,414	140 1 7	" "
" " Thickstuff	23	" "	4 14 5	" "	294	" "	16 16 10	" "	62 9 6	317	21 11 3	" "
" " Plank	35 1/2	" "	7 6 8	various ft. sup.	1,334	" "	87 17 5	various ft. sup.	325 18 11	1,569 1/2	95 4 1	various ft. sup.
" " Board	17	" "	3 9 10	" "	86 1/2	" "	4 19 5	" "	18 17 7	103 1/2	8 9 3	" "
By other Returns to Stock, viz.:-												
Reserved Timber, Rough:												
15 feet and upwards	297	3 6 6 load	19 15 1	3 6 6 load	1,394	3 6 6 load	92 14 -	3 6 6 load	92 14 -	1,691	112 9 1	3 6 6 load
Under 15 feet	24	- 1 3 ft. cube	1 9 6	- 1 3 ft. cube	719	- 1 3 ft. cube	44 6 9	- 1 3 ft. cube	44 6 9	743	45 16 3	- 1 3 ft. cube
Reserved Timber, Sided:												
10 feet and upwards	520	- 2 4 "	60 13 4	- 2 4 "	7,771	- 2 4 "	906 12 4	- 2 4 "	906 12 4	8,291	967 5 8	- 2 4 "
Under 10 feet	386	- 1 9 "	35 14 3	- 1 9 "	733	- 1 9 "	68 8 6	- 1 9 "	68 8 6	1,119	104 2 9	- 1 9 "
Reserved Thickstuff	54	- 3 2 "	8 11 -	- 3 2 "	419	- 3 2 "	66 6 10	3 2 "	66 6 10	473	74 17 10	- 3 2 "
" " Plank	205	various ft. sup.	32 13 1	various ft. sup.	3,718 1/2	various ft. sup.	595 - 4	various ft. sup.	595 - 4	3,923 1/2	627 13 5	various ft. sup.
" " Board	84 1/2	" "	13 8 4	" "	2,871 1/2	" "	446 14 2	" "	446 14 2	2,956 1/2	460 2 6	" "
Offal Wood and Loss	747 1/2	1 5 - fathom	12 19 7	1 5 - fathom	8,557	1 5 - fathom	148 11 2	1 5 - fathom	148 11 2	9,304 1/2	161 10 9	1 5 - fathom
	3,340 1/2	- - -	394 19 3	- - -	29,402 1/2	- - -	2,553 2 1	- - -	3,053 4 3	32,742 1/2	2,948 1 4	- - -
Total	3,340 1/2	- - -	- - -	- - -	29,402 1/2	- - -	- - -	- - -	3,053 4 3	32,742 1/2	- - -	- - -
PEMBROKE:												
By Produce of Timber Materials returned to Stock, viz.:-												
Converted Timber, 30 ft. and upwards	255	- 5 - 1/2 ft. cube	64 - 5	- 4 3 ft. cube	54 3 9	- 4 3 ft. cube	- - -	- - -	- - -	255	64 - 5	- 4 3 ft. cube
" " 20 to 15 feet	62	" "	15 11 4	" "	13 3 6	" "	- - -	- - -	- - -	62	15 11 4	" "
" " Under 15 "	467 1/2	" "	117 10 -	" "	99 7 10	" "	22 13 10	- 4 3 ft. cube	20 18 7	566 1/2	140 3 10	" "
" " Plank	140	" "	35 3 3	various ft. sup.	45 1/2	" "	10 9 9	various ft. sup.	9 12 11	183 1/2	45 13 -	various ft. sup.
" " Board	16 1/2	" "	4 1 7	" "	3 10 8	" "	- - -	- - -	- - -	16 1/2	4 1 7	" "
other Returns to Stock, viz.:-												
Reserved Timber, Rough:												
15 feet and upwards	15	3 6 6 load	- 19 11	3 6 6 load	- 19 11	3 6 6 load	- - -	3 6 6 load	- - -	15	- 19 11	3 6 6 load
Under 15 feet	98	- 1 3 ft. cube	6 - 6	- 1 3 ft. cube	3	- 1 3 ft. cube	- 3 3	- 1 3 ft. cube	- 3 3	101	6 3 9	- 1 3 ft. cube
Reserved Timber, Sided:												
10 feet and upwards	408	- 2 4 "	47 12 -	- 2 4 "	- - -	- - -	- - -	- - -	- - -	408	47 12 -	- 2 4 "
Under 10 feet	388	- 1 9 "	37 3 6	- 1 9 "	37	- 1 9 ft. cube	3 9 6	- 1 9 ft. cube	3 9 6	425	40 13 -	- 1 9 "
Reserved Thickstuff	21	- 3 2 "	3 6 6	- 3 2 "	3 6 6	- 3 2 "	- - -	- - -	- - -	21	3 6 6	- 3 2 "
" " Plank	167	various ft. sup.	26 11 -	various ft. sup.	26 11 -	various ft. sup.	- 12 9	- 1 1/2 ft. sup.	- 12 9	171	27 3 9	various ft. sup.
" " Board	59	" "	9 5 4	" "	9 5 4	" "	3 13 1	- 4 1/2 "	3 13 1	82	12 18 5	" "
Offal Wood and Loss	1,303	- - 4 1/2 ft. cube	23 1 1	- - 4 1/2 ft. cube	23 1 1	- - 4 1/2 ft. cube	2 4 7	- - 4 1/2 ft. cube	2 4 7	1,414 1/2	25 5 8	- - 4 1/2 ft. cube
	3,399	- - -	380 6 5	- - -	323 1/2	- - -	43 6 9	- - -	40 14 8	3,722 1/2	433 13 2	- - -
By Excess of Cost over Value at which Converted Produce at Pits and Mills has been returned to Stock	-	- - -	- - -	- - -	-	- - -	- - -	- - -	2 12 1	-	- - -	- - -
Total	3,399	- - -	- - -	- - -	323 1/2	- - -	- - -	- - -	43 6 9	3,722 1/2	- - -	- - -

* The Cost of these Conversions being, apparently, so much less than the price at which charged to Storekeeper, was caused by the very large proportion of "Reserved" Unconverted Timber, Thickstuff, Plank, and Board returned to Stock, amounting to nearly two-thirds of the total quantity issued, and more than five times the quantity of the actually Converted Timber, &c.; and, as it appears that the rates for the "Reserved" Elm Timber Materials were rather too high, compared with the contract price of the Rough Timber, it will be seen that, by giving too great a value to this timber, being, as in this case, so great a proportion of the whole quantity, necessarily increased the credit to such an extent as to leave a balance chargeable to the Conversions proper, which represented a cost very far below the actual expense of obtaining; that as "Reserved" Timber Materials are ordinarily the remains of the actual Conversions, it has hitherto been found to be difficult to ascertain, separately, the actual cost of these materials, and hence, the rates for the "Reserved" Unconverted Timber Materials have been obtained by approved proportionate abatements from the average cost of Converted Materials.

0.89.

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Dr.

ENGLISH ELM—continued.

ABSTRACT of the foregoing detailed Debit and Credit Transactions of the Conversion of ENGLISH ELM

DOCKYARDS.	Page.	DEBTOR.									
		SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.	
		VALUE OF			TOTAL.	VALUE OF			TOTAL.		
		Timber Materials.	Labour.	General Expenditure.		Timber Materials.	Labour.	General Expenditure.			
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£ s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
DEPTFORD - - -	102	438 9 2	23 16 4	2 2 2	464 7 8	2,210 15 8	75 11 6	124 5 5	2,410 12 7	2,875 - 3	
WOOLWICH - - -	102	467 16 7	52 11 -	7 1 9	527 9 4	1,167 18 2	46 15 1	124 4 2	1,338 17 5	1,866 6 9	
CHATHAM - - -	104	949 2 1	125 4 4	24 4 8	1,098 11 1	889 10 9	39 17 1	59 12 8	989 - 6	2,087 11 7	
SHEERNESS - - -	104	302 18 9	36 15 4	7 18 1	347 12 2	605 8 10	18 19 -	43 19 3	668 7 1	1,015 19 3	
PORTSMOUTH - - -	106	2,348 6 1	387 - 9	19 18 1	2,755 4 11	875 18 8	64 - 7	124 4 -	1,064 3 3	3,819 8 2	
DEVONPORT - - -	108	342 18 8	47 6 10	4 13 9	394 19 3	2,407 8 7	64 7 3	81 6 3	2,553 2 1	2,948 1 4	
PEMBROKE - - -	108	342 6 2	41 14 6	6 5 9	390 6 5	34 11 2	3 19 5	4 16 2	43 6 9	433 13 2	
		5,191 17 6	714 9 1	72 4 3	5,978 10 10	8,191 11 10	313 9 11	562 7 11	9,067 9 8	15,046 - 6	
Excess of Value at which Converted Produce at Pits and Mills has been returned to Stock for subsequent Issue - - -		- - -	- - -	- - -	18 15 1	- - -	- - -	- - -	998 19 2	*1,017 14 3	
TOTAL - - -	£.	- - -	- - -	- - -	5,997 5 11	- - -	- - -	- - -	10,066 8 10	16,063 14 9	

* The causes of this difference in the Cost of the Conversion of Elm Timber generally—see remarks, p. 109.

Dr.

CANADA ELM.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.	
	Quantity.		Rate.		Value.		Quantity.		Rate.	
	Value.		Quantity.		Rate.		Value.		Quantity.	
	Ft. cube.	£. s. d.	Per	£. s. d.	Ft. cube.	£. s. d.	Per	£. s. d.	Ft. cube.	£. s. d.
DEPTFORD:										
To Value of Timber Materials drawn from Stock in the Year, viz.:-										
Contract Timber, Sided - - -	-	-	-	-	2,546	4 7 -	load	221 10 -	2,546	221 10 -
Reserved Timber, Sided:										
10 feet and upwards - - -	-	-	-	-	18	4 7 -	"	1 11 4	18	1 11 4
Under 10 feet - - - - -	-	-	-	-	13	- 1 7	ft. cube	- 19 11	13	- 19 11
						- 1 5				
Reserved Thickstuff - - -	-	-	-	-	40	- 3 2	"	6 6 8	40	6 6 8
„ Plank - - - - -	-	-	-	-	164½	various	ft. sup.	26 5 11	164½	26 5 11
„ Board - - - - -	-	-	-	-	2½	- - 4½	"	- 7 11	2½	- 7 11
Converted Timber and Timber Materials - - - - -	-	-	-	-	71½	various	-	14 17 5	71½	14 17 5
To Labour on Conversions - - -	-	-	-	-	-	-	-	11 5 7	-	11 5 7
To Share of General Expenditure, viz.:-										
Materials - - - - -	-	-	-	-	-	-	-	10 18 1	-	10 18 1
Labour - - - - -	-	-	-	-	-	-	-	7 12 11	-	7 12 11
	-	-	-	-	2,855½	-	-	301 15 9	2,855½	301 15 9
To Excess of Value at which Converted Produce at Mills has been returned to Stock for subsequent Issue - - -	-	-	-	-	-	-	-	81 11 8	-	81 11 8
TOTAL - - -	-	-	-	-	2,855½	-	-	383 7 5	2,855½	383 7 5
WOOLWICH:										
To Value of Timber Materials drawn from Stock in the Year, viz.:-										
Contract Timber, Sided - - -	-	-	-	-	908	4 7 -	load	78 19 11	908	78 19 11
Reserved Thickstuff - - -	-	-	-	-	190½	- 3 2	ft. cube	30 3 3	190½	30 3 3
„ Plank - - - - -	-	-	-	-	34	various	ft. sup.	5 8 4	34	5 8 4
Converted Timber and Timber Materials - - - - -	-	-	-	-	90½	„	-	18 16 10	90½	18 16 10
To Labour on Conversions - - -	-	-	-	-	-	-	-	8 3 5	-	8 3 5
To Share of General Expenditure, viz.:										
Materials - - - - -	-	-	-	-	-	-	-	13 7 3	-	13 7 3
Labour - - - - -	-	-	-	-	-	-	-	8 6 7	-	8 6 7
TOTAL - - -	-	-	-	-	1,223	-	-	163 5 7	1,223	163 5 7

CANADA ELM.

Cr.

DESCRIPTION.	SAWPITS.					SAWMILLS.					TOTAL AT PITS AND MILLS.				
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.			Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.			Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.		
	Quantity.	Rate.	Value.	£.	s. d.	Quantity.	Rate.	Value.	£.	s. d.	Quantity.	Rate.	Value.	£.	s. d.
	Ft. cube.	£. s. d.	Per	£. s. d.	Per	Ft. cube.	£. s. d.	Per	£. s. d.	Per	Ft. cube.	£. s. d.	Per	£. s. d.	Per
DEPTFORD:															
By Produce of Timber Materials returned to Stock, viz.:-															
Converted Timber, under 15 feet	-	-	-	-	-	88	- 2 10½ ft. cube	12 11 9	- 4 2 ft. cube	18 6 8	88			12 11 9	- 4 2 ft. cube
" Plank	-	-	-	-	-	813½	"	-	various ft. sup.	168 16 11	813½	- 2 10½ ft. cube	116 7 6	various ft. sup.	168 16 11
" Board	-	-	-	-	-	358½	"	-	"	74 13 9	358½		51 6 5	"	74 13 9
By other Returns to Stock, viz.:-															
Reserved Timber, Sided:															
10 feet and upwards	-	-	-	-	-	18	4 7 - load	1 11 4	4 7 - load	1 11 4	18	4 7 - load	1 11 4	4 7 - load	1 11 4
Under 10 feet	-	-	-	-	-	13	- 1 7 ft. cube	- 19 11	- 1 7 ft. cube	- 19 11	13	- 1 7 ft. cube	- 19 11	- 1 7 ft. cube	- 19 11
Reserved Thickstuff	-	-	-	-	-	9½	- 3 2 "	1 10 1	- 3 2 "	1 10 1	9½	- 3 2 "	1 10 1	- 3 2 "	1 10 1
" Plank	-	-	-	-	-	440	various ft. sup.	70 4 7	various ft. sup.	70 4 7	440	various ft. sup.	70 4 7	various ft. sup.	70 4 7
" Board	-	-	-	-	-	150½	"	24 2 2	"	24 2 2	150½	"	24 2 2	"	24 2 2
Offal Wood and Loss	-	-	-	-	-	964½	- 5½ ft. cube	23 2 -	- 5½ ft. cube	23 2 -	964½	- 5½ ft. cube	23 2 -	- 5½ ft. cube	23 2 -
TOTAL	-	-	-	-	-	2,855½	-	301 15 9	-	383 7 5	2,855½	-	301 15 9	-	383 7 5
WOOLWICH:															
By Produce of Timber Materials returned to Stock, viz.:-															
Converted Timber, under 15 feet	-	-	-	-	-	91	- 5 7½ ft. cube	25 13 2	- 4 2 ft. cube	18 19 2	91	- 5 7½ ft. cube	25 13 2	- 4 2 ft. cube	18 19 2
" Plank	-	-	-	-	-	114	"	32 2 11	various ft. sup.	23 17 7	114	"	32 2 11	various ft. sup.	23 17 7
" Board	-	-	-	-	-	24	"	6 15 4	"	5 - 5	24	"	6 15 4	"	5 - 5
By other Returns to Stock, viz.:-															
Reserved Timber, Sided, under 10 feet.	-	-	-	-	-	12	- 1 7 "	- 19 -	- 1 7 ft. cube	- 19 -	12	- 1 7 "	- 19 -	- 1 7 ft. cube	- 19 -
Reserved Thickstuff	-	-	-	-	-	7	- 3 2 "	1 2 2	- 3 2 "	1 2 2	7	- 3 2 "	1 2 2	- 3 2 "	1 2 2
" Plank	-	-	-	-	-	5	- 6½ ft. sup.	- 16 3	- 6½ ft. sup.	- 16 3	5	- 6½ ft. sup.	- 16 3	- 6½ ft. sup.	- 16 3
" Board	-	-	-	-	-	562	various	91 9 10	various	91 9 10	562	various	91 9 10	various	91 9 10
Offal Wood and Loss	-	-	-	-	-	408	-	4 12 11	-	4 12 11	408	-	4 12 11	-	4 12 11
By Excess of Cost over Value at which Converted Produce at Mills has been returned to Stock.	-	-	-	-	-	1,223	-	163 5 7	-	146 11 4	1,223	-	163 5 7	-	146 11 4
TOTAL	-	-	-	-	-	1,223	-	-	-	16 14 3	-	-	-	-	16 14 3
TOTAL	-	-	-	-	-	1,223	-	-	-	103 5 7	1,223	-	-	-	103 5 7

F P

Dr.

CANADA ELM—continued.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.	
	Quantity.	Rate.		Value.	Quantity.	Rate.		Value.	Quantity.	Value.
CHATHAM :	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Contract Timber, Sided - - -	175	4 7 -	load	15 4 5	1,494	4 7 -	load	129 19 6	1,669	145 3 11
Reserved Timber, Sided, 10 feet and upwards -	-	- - -	-	- - -	123	4 7 -	„	10 14 -	123	10 14 -
„ „ „ Under 10 ft.	-	- - -	-	- - -	72	- 1 7 5	ft. cube	5 4 8	72	5 4 8
„ Thickstuff - - -	-	- - -	-	- - -	43	- 3 2	„	6 16 2	43	6 16 2
„ Plank - - -	69½	various	ft. sup.	11 2 6	998	various	ft. sup.	158 16 4	1,067½	169 18 10
„ Board - - -	14½	- - 4½	„	2 5 11	208½	„	„	33 - 5	222½	35 6 4
To Labour on Conversions - - -	-	- - -	-	6 - 2	-	- - -	-	37 16 2	-	43 16 4
To Share of General Expenditure, viz. :—										
Materials - - -	-	- - -	-	- 1 -	-	- - -	-	22 1 1	-	22 2 1
Labour - - -	-	- - -	-	1 2 6	-	- - -	-	34 10 6	-	35 13 -
TOTAL - - -	258½	- - -	-	35 16 6	2,938½	- - -	-	438 18 10	3,197	474 15 4
SHEERNESS :										
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Contract Timber, Sided - - -	-	- - -	-	- - -	1,643	4 7 -	load	142 18 10	1,643	142 18 10
Reserved Timber, Sided, under 10 feet	-	- - -	-	- - -	8	- 1 7	ft. cube	- 12 8	8	- 12 8
„ Plank - - -	-	- - -	-	- - -	224	various	ft. sup.	35 16 10	224	35 16 10
„ Board - - -	-	- - -	-	- - -	248	„	„	39 9 8	248	39 9 8
To Labour on Conversions - - -	-	- - -	-	- - -	-	- - -	-	9 16 6	-	9 16 6
To Share of General Expenditure, viz. :—										
Materials - - -	-	- - -	-	- - -	-	- - -	-	10 7 8	-	10 7 8
Labour - - -	-	- - -	-	- - -	-	- - -	-	12 8 5	-	12 8 5
To Excess of Value at which Converted Produce at Mills has been returned to Stock for subsequent Issue - -	-	- - -	-	- - -	2,123	- - -	-	251 10 7	2,123	251 10 7
	-	- - -	-	- - -	-	- - -	-	40 17 6	-	40 17 6
TOTAL - - -	-	- - -	-	- - -	2,123	- - -	-	292 8 1	2,123	292 8 1

CANADA ELM—continued.

Cr.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.									
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.							
	Quantity.	Rate.	Value.	Rate.	Amount.	Quantity.	Rate.	Value.	Rate.	Amount.	Quantity.	Rate.	Value.	Rate.	Amount.			
CHATHAM: By Produce of Timber Materials returned to Stock, viz. :— Converted Timber, under 15 feet — " Thickstuff — " Plank — " Board — By other Returns to Stock, viz. :— Reserved Timber, Sided, 10 feet and upwards — " Plank — " Board — Offal Wood and Loss —	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>			
	—	—	—	—	—	29	— 6 5½ ft. cube	9 7 4	— 4 2 ft. cube	6 — 10	29	— 6 5½ ft. cube	9 7 4	— 4 2 ft. cube	6 — 10			
	30	— 6 5 ft. cube	9 12 6	— 4 2 ft. cube	6 5 —	—	—	—	—	—	30	—	—	—	6 5 —			
	37	"	11 17 1	various	7 12 9	564½	— 6 5½ ft. cube	182 4 7	various	117 6 3	601½	— 6 5½ ft. cube	194 1 8	various	124 19 —			
	12½	"	3 18 10	"	2 11 4	228½	"	73 17 9	"	47 8 7	240½	"	77 16 7	"	40 19 11			
	91	4 7 — load	7 18 4	4 7 — load	7 18 4	—	—	—	—	—	91	4 7 — load	7 18 4	4 7 — load	7 18 4			
	5½	various	— 18 7	various	— 18 7	700½	— 1 5 ft. cube	1 18 3	— 1 5 ft. cube	1 18 —	27	— 1 5 ft. cube	1 18 3	— 1 5 ft. cube	1 18 3			
	2	— 4½	— 5 11	— 4½	— 5 11	215½	various	37 — 5	"	37 —	217½	various	37 6 4	"	37 6 4			
	80½	— 3½ ft. cube	1 5 3	— 3½ ft. cube	1 5 3	1,173½	— 4½ ft. cube	23 4 6	— 4½ ft. cube	23 4 6	1,354½	— 4½ ft. cube	24 9 9	— 4½ ft. cube	24 9 9			
	258½	—	35 16 6	—	26 17 2	2,938½	—	438 18 10	—	344 4 10	3,197	—	474 15 4	—	371 2 —			
TOTAL	258½	—	—	—	35 16 6	2,938½	—	—	—	438 18 10	3,197	—	—	—	474 15 4			
SHEERNESSE: By Produce of Timber Materials returned to Stock, viz. :— Converted Plank — " Board — By other Returns to Stock, viz. :— Reserved Timber, Sided, under 10 ft. — " Plank — " Board — Offal Wood and Loss —	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>			
	—	—	—	—	—	175	— 2 1 ft. cube	18 3 5	various	ft. sup.	35 5 2	175	— 2 1 ft. cube	18 3 5	various	ft. sup.	35 5 2	
	—	—	—	—	—	228	"	23 13 8	"	"	47 9 5	228	"	23 13 8	"	"	47 9 5	
	—	—	—	—	—	3	— 1 5 "	— 4 3	— 1 5 ft. cube	— 4 3	3	— 1 5 "	— 4 3	— 1 5 ft. cube	— 4 3	— 4 3	— 4 3	
	—	—	—	—	—	449	various	72 1 2	various	ft. sup.	72 1 2	449	various	72 1 2	various	ft. sup.	72 1 2	
	—	—	—	—	—	829½	"	134 4 2	"	"	134 4 2	829½	"	134 4 2	"	"	134 4 2	
	—	—	—	—	—	438½	— 1½ ft. cube	3 3 11	— 1½ ft. cube	3 3 11	438½	— 1½ ft. cube	3 3 11	— 1½ ft. cube	3 3 11	— 1½ ft. cube	3 3 11	
	—	—	—	—	—	2,123	—	251 10 7	—	—	292 8 1	2,123	—	251 10 7	—	—	292 8 1	
	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	TOTAL	—	—	—	—	—	2,123	—	—	—	292 8 1	2,123	—	—	—	—	—	292 8 1

* The officers report that the Cost of these Conversions being so much more than the Rate Book value resulted partly from the logs having proved more or less defective, and partly from the Conversions being generally of small contents for boat work, causing a large amount of labour compared with the produce.

† The Cost of these Conversions being so much less than Rate Book value was caused by the large proportion of " Reserved " Timber Materials returned at prices which gave too great a credit to the Conversions. See Remarks on the Cost of Conversions of English Elm at Devonport, page 109.

0.89.

Dr.

CANADA ELM—continued.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.	
	Quantity.	Rate.		Value.	Quantity.	Rate.		Value.	Quantity.	Value.
	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>
PORTSMOUTH:										
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Contract Timber, Sided - - -	-	-	-	-	4,215	4 7 -	load	366 14 1	4,215	366 14 1
Reserved Timber, Sided, 10 feet and upwards -	-	-	-	-	81	4 7 -	"	7 - 11	81	7 - 11
" " " Under 10 ft.	-	-	-	-	139½	- 1 7 - 1 5	ft. cube	10 5 5	139½	10 5 5
" Thickstuff - - -	19	- 3 2	ft. cube	3 - 2	236	- 3 2	"	37 7 4	255	40 7 6
" Plank - - -	84	various	ft. sup.	13 8 7	920	various	ft. sup.	147 15 6	1,004	161 4 1
" Board - - -	-	-	-	-	1,371½	"	"	219 2 7	1,371½	219 2 7
Converted Timber Materials - -	-	-	-	-	8¼	"	-	1 15 1	8¼	1 15 1
To Labour on Conversions - - -	-	-	-	2 9 10	-	-	-	57 13 3	-	60 3 1
To Share of General Expenditure, viz. :—										
Materials - - -	-	-	-	- 9	-	-	-	58 3 7	-	58 4 4
Labour - - -	-	-	-	- 1 8	-	-	-	53 13 8	-	53 15 4
TOTAL - - -	103	-	-	19 1 -	6,971½	-	-	959 11 5	7,074½	978 12 5
DEVONPORT:										
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Contract Timber, Sided - - -	28	4 7 -	load	2 8 9	9,733	4 7 -	load	846 15 5	9,761	849 4 2
Reserved Timber, Sided, under 10 feet	-	-	-	-	108	- 1 7 - 1 5	ft. cube	8 3 -	108	8 3 -
" Thickstuff - - -	-	-	-	-	374	- 3 2	"	59 4 4	374	59 4 4
" Plank - - -	6½	- - 6½	ft. sup.	1 1 2	1,653½	various	ft. sup.	264 12 10	1,660	265 14 -
" Board - - -	-	-	-	-	935	"	"	148 17 6	935	148 17 6
To Labour on Conversions - - -	-	-	-	- 9 9	-	-	-	45 5 7	-	45 15 4
To Share of General Expenditure, viz. :—										
Materials - - -	-	-	-	-	-	-	-	24 - 5	-	24 - 5
Labour - - -	-	-	-	- 1 -	-	-	-	33 3 10	-	33 4 10
To Excess of Value at which Converted Produce at Pits and Mills has been returned to Stock for subsequent Issue	34½	-	-	4 - 8	12,803½	-	-	1,430 2 11	12,838	1,434 3 7
	-	-	-	- 11 10	-	-	-	169 - -	-	169 11 10
TOTAL - - -	34½	-	-	4 12 6	12,803½	-	-	1,599 2 11	12,838	1,603 15 5

CANADA ELM—continued.

Cr.

DESCRIPTION.	SAWPITS.					SAWMILLS.					TOTAL AT PITS AND MILLS.				
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.			Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.			Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.		
	Quantity.	Rate.	Value.	Rate.	Amount.	Quantity.	Rate.	Value.	Rate.	Amount.	Quantity.	Rate.	Value.	Rate.	Amount.
	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
PORTSMOUTH:															
By Produce of Timber Materials returned to Stock, viz. :—															
Converted Timber, under 15 feet	—	—	—	—	—	28½	4 3	ft. cube	6 — 11	5 18 9	28½	4 7	—	4 2	ft. cube
" Thickstuff	—	—	—	—	—	9	"	"	1 18 2	1 17 6	9	—	—	"	1 17 6
" Plank	73	4 9½	ft. cube	17 8 7	various	458	"	"	97 3 9	94 15 10	531	—	4 3½	ft. cube	114 12 4
" Board	—	—	—	—	—	1,342½	"	"	284 16 5	276 11 7	1,342½	—	—	various	109 18 5
By other Returns to Stock, viz. :—															
Reserved Timber, Sided, 10 feet and upwards	—	—	—	—	—	81	4 7	—	7 — 11	7 — 11	81	4 7	—	load	7 — 11
" " Under 10 ft.	—	—	—	—	—	173	1 7	ft. cube	12 10 1	12 10 1	173	1 7	—	ft. cube	12 10 1
" Thickstuff	—	—	—	—	—	310	—	3 2	49 1 8	49 1 8	310	—	3 2	"	49 1 8
" Plank	8½	—	9½ ft. sup.	1 8 —	—	1,263½	various	ft. sup.	203 8 —	203 8 —	1,272½	various	ft. sup.	various	204 16 —
" Board	—	—	—	—	—	1,762	"	"	281 9 10	281 9 10	1,762	"	"	"	281 9 10
Offal Wood and Loss	21½	—	2½ ft. cube	— 4 5	—	1,544½	—	2½ ft. cube	16 1 8	16 1 8	1,565½	—	2½ ft. cube	— 2½ ft. cube	16 6 1
By Excess of Cost over Value at which Converted Produce at Pits and Mills has been returned to Stock	103	—	—	19 1 —	16 15 —	6,971½	—	—	959 11 5	948 15 10	7,074½	—	—	—	965 10 10
TOTAL	103	—	—	—	19 1 —	6,971½	—	—	—	10 15 7	—	—	—	—	13 1 7
DEVONPORT:															
By Produce of Timber Materials returned to Stock, viz. :—															
Converted Timber, 29 to 15 feet	15	3 5½	ft. cube	2 12 1	— 4 2	ft. cube	3 2 6	—	—	—	15	—	—	— 4 2	ft. cube
" " Under 15 "	—	—	—	—	—	—	—	—	7 6 1	12 14 2	61	—	—	"	12 14 2
" Thickstuff	—	—	—	—	—	44	—	"	5 5 4	9 3 4	44	—	—	"	9 3 4
" Plank	2½	—	3 5½ ft. cube	— 7 10	— 8½ ft. sup.	908½	"	"	108 15 10	188 19 6	910½	—	2 4½	ft. cube	109 3 8
" Board	—	—	—	—	—	929	"	"	111 4 11	190 15 2	929	—	—	various	189 8 9
By other Returns to Stock, viz. :—															
Reserved Timber, Sided, under 10 feet	9	— 1 7	ft. cube	— 14 3	— 1 7	ft. cube	— 14 3	— 1 7	8 4 1	8 4 1	118	— 1 7	— 1 5	— 1 7	ft. cube
" Thickstuff	—	—	—	—	—	368	—	—	58 5 4	58 5 4	368	—	—	"	58 5 4
" Plank	1½	—	7½ ft. sup.	— 4 1	— 7½ ft. sup.	2,352	various	ft. sup.	376 7 5	376 7 5	2,352½	various	ft. sup.	various	376 11 6
" Board	—	—	—	—	—	4,214½	—	"	688 8 5	688 8 5	4,214½	—	"	"	688 8 5
Offal Wood and Loss	7	1 5	— fathom	— 2 5	1 5	— fathom	— 2 5	1 5	66 5 6	66 5 6	3,824½	1 5	— fathom	1 5	— fathom
TOTAL	34½	—	—	4 — 8	—	12,803½	—	—	1,430 2 11	1,599 2 11	12,838	—	—	—	1,603 15 5
0.89.	34½	—	—	—	—	12,803½	—	—	—	1,599 2 11	12,838	—	—	—	1,603 15 5

Dr.

CANADA ELM—continued.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.			
	Quantity.	Rate.		Value.	Quantity.	Rate.		Value.	Quantity.	Value.		
PEMBROKE:	<i>Ft. cube.</i>	<i>£.</i>	<i>s. d.</i>	<i>Per</i>	<i>£.</i>	<i>s. d.</i>	<i>Ft. cube.</i>	<i>£.</i>	<i>s. d.</i>	<i>Per</i>	<i>£.</i>	<i>s. d.</i>
To Value of Timber Materials drawn from Stock in the Year, viz. :—												
Contract Timber, Sided - - - - -	27	4	7 -	load	2	6 11	248	4	7 -	load	21	11 6
Reserved Plank - - - - -	-	-	-	-	-	-	38 $\frac{3}{4}$	-	-	9 $\frac{1}{2}$ ft. sup.	6	2 8
„ Board - - - - -	-	-	-	-	-	-	13 $\frac{1}{4}$	-	-	4 $\frac{3}{4}$ „	2	2 5
								-	-	2 $\frac{1}{2}$ „		
To Labour on Conversions - - - - -	-	-	-	-	-	13 1	-	-	-	-	3	3 2
											-	-
To Share of General Expenditure, viz. :—												
Materials - - - - -	-	-	-	-	-	- 1	-	-	-	-	1	17 3
Labour - - - - -	-	-	-	-	-	1 10	-	-	-	-	1	17 9
	27	-	-	-	3	1 11	300	-	-	-	36	14 8
To Excess of Value at which Converted Produce at Pits has been returned to Stock for subsequent Issue - - - }	-	-	-	-	-	1 8	-	-	-	-	-	-
TOTAL - - -	27	-	-	-	3	3 7	300	-	-	-	36	14 8
											327	39 18 3

ABSTRACT of the foregoing detailed Debit and Credit Transactions of the Conversion of CANADA ELM

DOCKYARDS.	Page.	DEBTOR.										
		SAWPITS.					SAWMILLS.					TOTAL AT PITS AND MILLS.
		VALUE OF			TOTAL.	VALUE OF			TOTAL.			
		Timber Materials.	Labour.	General Expenditure.		Timber Materials.	Labour.	General Expenditure.				
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		
DEPTFORD - - - -	112	- - -	- - -	- - -	- - -	271 19 2	11 5 7	18 11 -	301 15 9	301 15 9		
WOOLWICH - - - -	112	- - -	- - -	- - -	- - -	193 8 4	8 3 5	21 13 10	163 5 7	163 5 7		
CHATHAM - - - -	114	28 12 10	6 - 2	1 3 6	35 16 6	344 11 1	37 16 2	56 11 7	438 18 10	474 15 4		
SHEERNESS - - - -	114	- - -	- - -	- - -	- - -	218 18 -	9 16 6	22 16 1	251 10 7	251 10 7		
PORTSMOUTH - - - -	116	16 8 9	2 9 10	- 2 5	19 1 -	790 - 11	57 13 3	111 17 3	959 11 5	978 12 5		
DEVONPORT - - - -	116	3 9 11	- 9 9	- 1 -	4 - 8	1,327 13 1	45 5 7	57 4 3	1,430 2 11	1,434 3 7		
PEMBROKE - - - -	118	2 6 11	- 13 1	- 1 11	3 1 11	29 16 7	3 3 2	3 14 11	36 14 8	39 16 7		
Excess of Value over Cost and Cost over Value at which Converted Produce at Pits and Mills has been returned to Stock - - - -		50 18 5	9 12 10	1 8 10	62 - 1	3,116 7 2	173 3 8	292 8 11	3,581 19 9	3,643 19 10		
		- - -	- - -	- - -	- - -	- - -	- - -	- - -	168 18 8	*168 18 8		
TOTAL - - - £.		- - -	- - -	- - -	62 - 1	- - -	- - -	- - -	3,750 18 5	3,812 18 6		

* See remarks, page 115.

CANADA ELM—continued.

Cr.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.			
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.	
	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.
	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>
PEMBROKE:												
By Produce of Timber Materials returned to Stock, viz. :—												
Converted Thickstuff -	9	3 11½ ft. cube	-	4 2 ft. cube	-	-	-	-	9	4 3¼ ft. cube	-	4 2 ft. cube
" Board -	-	-	-	-	23	4 5½ ft. cube or - 3½ ft. sup.	-	-	23	5 2 5	-	3 ft. sup.
By other Returns to Stock, viz. :—												
Reserved Timber, Sidel, 10 feet and upwards -	14	4 7 - load	1 4 8	4 7 - load	-	-	-	-	14	4 7 - load	1 4 8	4 7 - load
" " Under 10 feet -	-	-	-	-	20	1 7 ft. cube	1 5	1 7 ft. cube	20	1 7 ft. cube	1 5	1 7 ft. cube
" Plank -	-	-	-	-	40½	9½ ft. sup.	-	9½ ft. sup.	40½	9½ ft. sup.	-	9½ ft. sup.
" Board -	-	-	-	-	137	4½ - 2½	-	4½ - 2½	137	4½ - 2½	-	4½ - 2½
Offal Wood and Loss -	4	- 4½ ft. cube	- 1 5	- 4½ ft. cube	79½	- 4½ ft. cube	- 4½	- 4½ ft. cube	83½	- 4½ ft. cube	- 4½	- 4½ ft. cube
By Excess of Cost over Value at which Converted Produce at Mills has been returned to Stock -	27	-	3 1 11	-	300	-	-	-	327	-	39 16 7	-
TOTAL - - -	27	-	-	-	300	-	-	-	327	-	-	-

Nbr Cost of Converted Produce at Pits and Mills, more than price at which charged to Storekeeper - £. - 5 -

at the SAWPITS and SAWMILLS of the several undermentioned Dockyards in the Year 1866-67.

C R E D I T O R.										S A W M I L L S.										T O T A L A T P I T S A N D M I L L S.															
S A W P I T S.					S A W M I L L S.					T O T A L.					S A W M I L L S.					T O T A L.					T O T A L.										
					Value of other Returns to Stock.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.			Actual Cost of Timber Materials Converted, and Returned to Stock.		Value of other Returns to Stock.			Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost of Timber Materials Converted, and Returned to Stock.		Value of other Returns to Stock.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.														
Actual Cost of Timber Materials Converted, and Returned to Stock.	Reserved Timber Materials.	Offal.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.									
-	-	-	-	-	-	-	-	-	-	-	-	180	5	8	23	2	-	301	15	9	383	7	5	180	5	8	23	2	-	301	15	9	383	7	5
-	-	-	-	-	-	-	-	-	-	-	-	64	11	5	94	1	3	163	5	7	146	11	4	64	11	5	94	1	3	163	5	7	146	11	4
25	8	5	9	2	10	1	5	3	26	17	2	265	9	8	150	4	8	438	18	10	344	4	10	290	18	1	159	7	6	474	15	4	371	2	-
-	-	-	-	-	-	-	-	-	-	-	-	41	17	1	206	9	7	251	10	7	292	8	1	41	17	1	206	9	7	251	10	7	292	8	1
17	8	7	1	8	-	-	4	5	16	15	-	389	19	3	553	10	6	959	11	5	948	15	10	407	7	10	554	18	6	978	12	5	965	10	10
2	19	11	-	18	4	-	2	5	4	12	6	232	12	2	1,131	5	3	1,430	2	11	1,599	2	11	235	12	1	1,132	3	7	1,434	3	7	1,603	15	5
1	13	10	1	4	8	-	1	5	3	1	11	5	2	5	30	-	10	36	14	8	36	8	-	6	18	3	31	5	6	39	16	7	39	11	7
47	12	9	12	13	10	1	13	6	62	-	1	1,179	17	8	2,364	-	2	3,581	19	9	3,750	18	5	1,227	10	5	2,276	14	-	3,643	19	10	3,802	6	8
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10	11	10
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,812	18	6
Net Cost of Converted Produce at Pits and Mills, less than price at which charged to Storekeeper -																											£. 158			6			10		

Nbr Cost of Converted Produce at Pits and Mills, less than price at which charged to Storekeeper - £. 158 6 10

Dr.

FIRS OF SORTS. - - - - -

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.											
	Quantity.	Rate.		Value.	Quantity.	Rate.		Value.	Quantity.	Value.										
DEPTFORD:	<i>Ft. cube.</i>	<i>£.</i>	<i>s. d.</i>	<i>Per</i>	<i>£.</i>	<i>s. d.</i>	<i>Ft. cube.</i>	<i>£.</i>	<i>s. d.</i>	<i>Per</i>	<i>£.</i>	<i>s. d.</i>	<i>Ft. cube.</i>	<i>£.</i>	<i>s. d.</i>					
To Value of Timber Materials drawn from Stock in the Year, viz. :—																				
Contract Timber, Sided :—																				
Dantzic - - - - -	662	3	7	6	load	44	13	8	11,234	3	7	6	load	758	5	11				
Pitch Pine - - - - -	-	-	-	-	-	-	-	-	4,831	3	11	9	„	346	12	6				
Red Pine - - - - -	30	4	2	3	load	2	9	4	11,624	4	2	3	„	956	1	6				
Riga - - - - -	-	-	-	-	-	-	-	-	4,731	3	14	6	„	352	9	2				
Yellow Pine - - - - -	60	3	12	-	load	4	6	5	10,310	3	12	-	„	742	6	5				
Reserved Timber, Sided :—																				
Dantzic—10 feet and upwards -	281	3	7	6	„	18	19	4	194	3	7	6	„	13	1	11				
„ Under 10 feet - -	4	-	1	-	ft. cube	-	4	-	94	-	1	2	ft. cube	5	5	10				
Pitch Pine—10 feet and upwards -	-	-	-	-	-	-	-	-	127	various	load	6	19	2	127	6	19	2		
„ Under 10 feet - -	-	-	-	-	-	-	-	-	6	-	1	3	ft. cube	-	7	6				
Red Pine—10 feet and upwards -	134	4	2	3	load	11	-	5	283	4	2	3	load	23	5	6				
„ Under 10 feet - -	-	-	-	-	-	-	-	-	106	-	1	6	ft. cube	7	11	8				
Riga—10 feet and upwards - -	-	-	-	-	-	-	-	-	106	3	14	6	load	7	17	11				
„ Under 10 feet - - -	-	-	-	-	-	-	-	-	24	-	1	5	ft. cube	1	13	4				
Yellow Pine—10 feet and upwards	-	-	-	-	-	-	-	-	476	3	12	-	load	34	5	5				
„ Under 10 feet -	-	-	-	-	-	-	-	-	132	-	1	3	ft. cube	7	9	8				
Reserved Thickstuff - - -	24	-	1	10	ft. cube	2	4	-	693	various	„	71	8	-	717	73	12	-		
„ Plank - - - - -	-	-	-	-	-	-	-	-	336½	„	ft. sup.	35	16	4	336½	35	16	4		
„ Board - - - - -	-	-	-	-	-	-	-	-	128½	„	„	15	-	7	128½	15	-	7		
Converted Timber and Timber Materials	-	-	-	-	-	-	-	-	89½	„	-	12	3	10	89½	12	3	10		
To Labour on Conversions - - -	-	-	-	-	-	12	9	7	-	-	-	-	-	126	4	11	-	138	14	6
To Share of General Expenditure, viz. :—																				
Materials - - - - -	-	-	-	-	-	-	5	3	-	-	-	-	-	122	6	8	-	122	11	11
Labour - - - - -	-	-	-	-	-	-	17	2	-	-	-	-	-	85	10	1	-	86	7	3
To Excess of Value at which Converted Produce at Pits and Mills has been returned to Stock for subsequent Issue	1,195	-	-	-	-	97	9	2	45,524½	-	-	-	-	3,732	3	10	46,719½	3,829	13	-
	-	-	-	-	-	1	19	7	-	-	-	-	-	225	15	8	-	227	15	3
TOTAL - - -	1,195	-	-	-	-	99	8	9	45,524½	-	-	-	-	3,957	19	6	46,719½	4,057	8	3

FIR SORTS.

Cr.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.			
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.	
	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.
DEPTFORD:												
By Produce of Timber Materials returned to Stock, viz.:—												
Converted Timber:—												
Danitic—29 to 15 feet	-	-	-	-	104½	- 2 - ½ ft. c.	10 13 10	- 2 4 ft. c.	12 4 5	104½	10 13 10	- 2 4 ft. c.
" Under 15 "	380	2 1 ft. cube	40 8 7	2 4 ft. cube	705½	"	71 19 5	"	82 5 7	705½	112 8 -	"
Pitch Pine—30 feet and upwards	-	-	-	-	198	- 1 10 "	18 4 4	- 2 10 "	28 1 -	198	18 4 4	- 2 10 "
Red Pine—29 to 15 feet	-	-	-	-	37	- 2 6½ "	4 13 5	- 3 -	5 11 -	37	4 13 5	- 3 -
" Under 15 "	77	3 3 ft. cube	12 11 6	3 - ft. cube	1,041½	"	131 10 6	"	156 5 3	1,118½	144 2 -	"
Riga—29 to 15 feet	-	-	-	-	54	- 2 4½ "	6 9 5	- 2 6 "	6 15 -	54	6 9 5	- 2 6 "
" Under 15 "	-	-	-	-	144½	"	17 5 5	"	18 - 8	144½	17 5 5	"
Yellow Pine—30 feet and upwards	-	-	-	-	248½	- 2 2½ "	27 12 9	"	31 - 7	248½	27 12 9	"
" 29 to 15 feet	-	-	-	-	56	"	6 4 9	"	7 - -	56	6 4 9	"
" Under 15 "	30½	3 1 ft. cube	4 13 8	2 6 ft. cube	58½	"	6 9 8	"	7 5 8	88½	11 3 4	"
Converted Plank	-	-	-	-	6,995½	various ft. s.	805 1 3	various	921 11 2	6,995½	805 1 3	various
" Board	-	-	-	-	4,633	"	524 12 -	"	580 12 1	4,633	524 12 -	"
By other Returns to Stock, viz.:—												
Reserved Timber, Sided:—												
Danitic—10 feet and upwards	-	-	-	-	1,239	3 7 6 load	83 12 8	3 7 6 load	83 12 8	1,239	83 12 8	3 7 6 load
" Under 10 feet	42	1 2 ft. cube	2 4 4	1 2 ft. cube	375	- 1 2 ft. c.	21 14 10	- 1 2 ft. c.	21 14 10	417	23 19 2	- 1 2 ft. c.
Pitch Pine—10 feet and upwards	-	-	-	-	42	3 11 9 load	3 - 3	3 11 9 load	3 - 3	42	3 - 3	3 11 9 load
" Under 10 feet	-	-	-	-	12	- 1 3 ft. c.	- 14 -	- 1 3 ft. c.	- 14 -	12	- 1 3 ft. c.	- 1 3 ft. c.
Red Pine—10 feet and upwards	-	-	-	-	553	4 2 3 load	45 9 8	4 2 3 load	45 9 8	553	45 9 8	4 2 3 load
" Under 10 feet	13	1 6 ft. cube	- 19 -	1 6 ft. cube	85	- 1 6 ft. c.	6 1 -	- 1 6 ft. c.	6 1 -	98	7 - -	- 1 6 ft. c.
Riga—10 feet and upwards	-	-	-	-	22	3 14 6 load	1 12 11	3 14 6 load	1 12 11	22	1 12 11	3 14 6 load
" Under 10 feet	-	-	-	-	129	- 1 5 ft. c.	9 1 7	- 1 5 ft. c.	9 1 7	129	9 1 7	- 1 5 ft. c.
Yellow Pine—10 feet and upwards	-	-	-	-	286	3 12 - load	20 11 10	3 12 - load	20 11 10	286	20 11 10	3 12 - load
Reserved Thicketuf	10	1 3 ft. cube	- 12 -	1 3 ft. cube	96	- 1 3 ft. c.	5 7 2	- 1 3 ft. c.	5 7 2	106	5 19 2	- 1 3 ft. c.
" Plank	316½	1 10 "	29 - 3	1 10 "	8,831½	various	917 19 3	various	917 19 3	9,148	946 19 6	various
" Board	2	- 7 ft. sup.	- 4 8	- 7 ft. sup.	4,110½	"	432 11 11	"	432 11 11	4,112½	432 16 7	"
Offal Wood and Loss	324½	- 5 ft. cube	6 15 2	- 5 ft. cube	2,846½	"	290 11 -	"	290 11 -	2,846½	290 11 -	"
					12,921	- 5 ft. c.	262 19 -	- 5 ft. c.	262 19 -	12,945½	269 14 2	- 5 ft. c.
	1,195	-	97 9 2	-	45,524½	-	3,732 3 10	-	3,957 19 6	46,719½	3,829 13 -	-
TOTAL	1,195	-	-	-	45,524½	-	-	-	3,957 19 6	46,719½	-	-

Dr.

FIRS OF SORTS—continued.

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DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.	
	Quantity.	Rate.	Value.		Quantity.	Rate.	Value.		Quantity.	Value.
WOOLWICH:	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>
To Value of Timber Materials drawn from Stock in the Year, viz.:—										
Contract Timber, Sided :										
Cowdie - - - - -	217	6 - -	load	26 - 9	-	- - -	-	- - -	217	26 - 9
Dantzic - - - - -	80	3 7 6	„	5 8 -	6,084	3 7 6	load	410 13 5	6,164	416 1 5
Pitch Pine - - - - -	137	3 11 9	„	9 16 7	99	3 11 9	„	7 2 -	236	16 18 7
Red Pine - - - - -	316	4 2 3	„	25 19 10	8,513	4 2 3	„	700 3 10	8,829	726 3 8
Riga - - - - -	1,440	3 14 6	„	107 5 7	13,116	3 14 6	„	977 2 10	14,556	1,084 8 5
Yellow Pine - - - - -	393	3 12 -	„	28 5 11	10,484	3 12 -	„	754 16 11	10,877	783 2 10
Reserved Timber, Sided :										
Cowdie—10 feet and upwards -	214	- 2 10	ft. cube	30 6 4	192	- 2 10	ft. cube	27 4 -	406	57 10 4
„ Under 10 feet - -	14	- 2 7	„	1 16 2	56	- 2 7 - 2 3	„	7 2 -	70	8 18 2
Dantzic—10 feet and upwards -	285	3 7 6	load	19 4 9	289	3 7 6	load	19 10 2	574	38 14 11
„ Under 10 feet - -	-	- - -	-	- - -	114	- 1 2 - 1 -	ft. cube	6 12 5	114	6 12 5
Pitch Pine—10 feet and upwards	-	- - -	-	- - -	65	3 11 9	load	4 13 3	65	4 13 3
Red Pine—10 feet and upwards -	98	4 2 3	load	8 1 3	411	4 2 3	„	33 16 1	509	41 17 4
„ Under 10 feet - -	-	- - -	-	- - -	51½	- 1 6 - 1 4	ft. cube	3 14 11	51½	3 14 11
Riga—10 feet and upwards -	116	3 14 6	load	8 12 10	844	3 14 6	load	62 17 6	960	71 10 4
„ Under 10 feet - -	15	- 1 5	ft. cube	1 1 3	415½	- 1 5 - 1 3	ft. cube	29 5 11	430½	30 7 2
Yellow Pine—10 feet and upwards	1,078	3 12 -	load	77 12 4	548	3 12 -	load	39 9 1	1,626	117 1 5
„ Under 10 feet -	15	- 1 3	ft. cube	- 18 9	115	- 1 3	ft. cube	7 3 9	130	8 2 6
Reserved Thickstuff - - - - -	-	- - -	-	- - -	114	various	„	12 1 -	114	12 1 -
„ Plank - - - - -	241	various	ft. sup.	26 5 3	4,432	„	ft. sup.	468 4 9	4,673	494 10 -
Converted Timber and Timber Materials	63	„	-	9 15 5	1,546	„	„	234 10 7	1,609	244 6 -
To Labour on Conversions - - - -	-	- - -	-	84 17 3	-	- - -	-	179 3 6	-	264 - 9
To Share of General Expenditure, viz. :—										
Materials - - - - -	-	- - -	-	1 15 4	-	- - -	-	293 7 -	-	295 2 4
Labour - - - - -	-	- - -	-	9 12 6	-	- - -	-	182 14 -	-	192 6 6
TOTAL - - -	4,722	- - -	-	482 16 1	47,489	- - -	-	4,461 8 11	52,211	4,944 5 -

FIRS OF SORTS—continued.

SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.						
Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.				
Quantity.	Rate.	Value.	Rate.	Amount.	Quantity.	Rate.	Value.	Rate.	Amount.	Quantity.	Rate.	Value.	Rate.	Amount.
Fl. cube.	£. s. d.	Per	£. s. d.	£. s. d.	Fl. cube.	£. s. d.	Per	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	Per	£. s. d.
By Produce of Timber Materials returned to Stock, viz.:-														
Converted Timber:														
Cordie—30 feet and upwards	-	53	- 4 10	ft. cube	12 16 1	-	4 10	ft. cube	13 16 2	-	-	-	-	-
" 29 to 15 feet	-	28	"	"	6 15 3	"	"	"	6 15 4	"	"	"	"	12 16 9
" Under 15 "	-	143	"	"	34 10 11	"	"	"	34 11 2	"	"	"	"	6 15 4
Dantrie—29 to 15 "	-	120	" 3 2½	"	19 4 2	"	- 2 4	"	14 -	"	"	"	"	70 13 7
" Under 15 "	-	111½	"	"	17 17 -	"	"	"	13 - 2	"	"	"	"	21 14 -
Larch—Under 15 feet	-	-	-	-	-	-	-	-	-	-	-	-	-	214 14 6
Pitch Pine—Under 15 feet	-	26	" 4 - ½	ft. cube	5 4 4	-	2 10	ft. cube	3 13 8	"	"	"	"	11 4 3
Red Pine—29 to 15 feet	-	56½	- 2 9	"	7 14 9	"	- 3 2½	"	8 9 6	"	"	"	"	20 19 4
" Under 15 "	-	216	"	"	29 11 5	"	"	"	32 8 -	"	"	"	"	40 9 6
Riga—29 to 15 feet	-	21	" 3 7½	"	3 16 8	"	- 2 6	"	2 12 6	"	"	"	"	211 10 6
" Under 15 "	-	56½	"	"	103 8 6	"	"	"	70 16 3	"	"	"	"	22 7 6
Yellow Pine—30 feet and upwards	-	249	" 3 8	"	45 16 -	"	"	"	31 2 6	"	"	"	"	545 12 6
" 29 to 15 feet	-	-	-	-	-	-	-	-	-	-	-	-	-	35 15 -
" Under 15 "	-	173	- 3 8	ft. cube	31 16 5	-	2 6	ft. cube	21 12 6	"	"	"	"	4 - -
Converted Thickstuff	-	296½	various	ft. sup.	57 9 11	various	ft. sup.	various	39 - 5	ft. sup.	various	ft. sup.	various	62 5 -
" Plank	-	24½	"	"	4 9 6	"	"	"	3 - 9	"	"	"	"	60 13 8
" Board	-	-	-	-	-	-	-	-	-	-	-	-	-	940 14 8
By other Returns to Stock, viz.:-														
Reserved Timber, Sided :														
Cordie—10 feet and upwards	-	78	- 2 10	ft. cube	11 1 -	-	2 10	ft. cube	11 1 -	-	-	-	-	12 15 -
" Under 10 feet	-	9	- 2 7	"	1 3 3	-	2 7	"	1 3 3	"	"	"	"	3 2 -
Dantrie—10 feet and upwards	-	20	3 7 6	load	1 7 -	3 7 6	load	1 7 -	1 7 -	3 7 6	load	3 16 11	3 7 6	3 16 11
" Under 10 feet	-	12	- 1 2	ft. cube	- 14 -	-	1 2	ft. cube	- 14 -	-	-	-	-	4 - 2
Pitch Pine—10 feet and upwards	-	71	3 11 9	load	5 1 10	3 11 9	load	5 1 10	5 1 10	3 11 9	load	5 1 10	3 11 9	5 1 10
" Under 10 feet	-	12	- 1 3	ft. cube	- 15 -	-	1 3	ft. cube	- 15 -	-	-	-	-	- 15 -
Red Pine—10 feet and upwards	-	30	4 2 3	load	2 9 4	4 2 3	load	2 9 4	2 9 4	4 2 3	load	12 4 10	4 2 3	12 4 10
" Under 10 feet	-	16	- 1 6	ft. cube	1 4 -	-	1 6	ft. cube	1 4 -	-	-	-	-	4 5 -
Riga—10 feet and upwards	-	29	3 14 6	load	2 3 2	3 14 6	load	2 3 2	2 3 2	3 14 6	load	5 5 9	3 14 6	5 5 9
" Under 10 feet	-	85	- 1 5	ft. cube	5 16 3	-	1 5	ft. cube	5 16 3	-	-	-	-	7 11 1
Yellow Pine—10 feet and upwards	-	554	3 12 -	load	39 17 9	3 12 -	load	39 17 9	39 17 9	3 12 -	load	46 8 9	3 12 -	46 8 9
" Under 10 feet	-	102	- 1 3	ft. cube	6 2 -	-	1 3	ft. cube	6 2 -	-	-	-	-	6 8 6
Reserved Thickstuff	-	-	-	-	-	-	-	-	-	-	-	-	-	42 3 -
" Plank	-	69½	various	ft. sup.	6 16 11	various	ft. sup.	various	6 16 11	various	ft. sup.	704 1 6	various	704 1 6
" Board	-	20	"	"	1 19 6	"	"	"	1 19 6	"	"	1,051 4 7	"	1,051 4 7
Offal Wood and Loss	-	1,530	-	-	15 14 2	-	-	-	15 14 2	-	-	210 9 6	-	210 9 6
By Excess of Cost over Value at which Converted Produce at Pits and Mills has been returned to Stock														
Total	-	4,722	-	-	482 16 1	-	-	-	396 4 1	47,489	-	4,461 8 11	-	4,448 6 1
	-	-	-	-	-	-	-	-	86 12 -	-	-	-	-	495 18 11
	-	-	-	-	-	-	-	-	-	47,489	-	-	-	4,944 5 -

Dr.

FIRS, OF SORTS—continued.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.	
	Quantity.	Rate.		Value.	Quantity.	Rate.		Value.	Quantity.	Value.
	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>
CHATHAM:										
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Contract Timber, Sided :										
Dantzic - - - - -	39	3 7 6	load	2 12 8	5,257	3 7 6	load	354 16 11	5,296	357 9 7
Pitch Pine - - - - -	-	- - -	-	- - -	9,246	3 11 9	„	663 8 -	9,246	663 8 -
Red Pine - - - - -	41	4 2 3	load	3 7 4	22,498	4 2 3	„	1,850 9 1	22,539	1,853 16 5
Riga - - - - -	-	- - -	-	- - -	361	3 14 6	„	26 17 10	361	26 17 10
Yellow Pine - - - - -	801	3 12 3	load	57 17 5	22,876	3 12 3	„	1,652 15 10	23,677	1,710 13 3
Reserved Timber, Sided :										
Cowdic—10 feet and upwards -	-	- - -	-	- - -	135	- 2 10	ft. cube	19 2 6	135	19 2 6
„ Under 10 feet - - -	-	- - -	-	- - -	14	- 2 7	„	1 14 10	14	1 14 10
Dantzic—10 feet and upwards -	1,776	3 7 6	load	119 17 7	1,071	3 7 6	load	72 5 10	2,847	192 3 5
„ Under 10 feet - - -	99	- 1 2	ft. cube	5 11 10	279	- 1 2	ft. cube	14 19 4	378	20 11 2
Oregon—10 feet and upwards -	-	- - -	-	- - -	263	3 11 9	load	18 17 5	263	18 17 5
Pitch Pine—10 feet and upwards -	-	- - -	-	- - -	82	3 11 9	„	5 17 7	82	5 17 7
„ „ Under 10 feet - - -	7	- 1 3	ft. cube	- 8 9	195	- 1 3	ft. cube	11 15 7	202	12 4 4
Red Pine—10 feet and upwards -	120	4 2 3	load	9 17 4	815	4 2 3	load	67 - 8	935	76 18 -
„ „ Under 10 feet - - -	11	- 1 4	ft. cube	- 14 8	70	- 1 6	ft. cube	4 18 8	81	5 13 4
Riga—10 feet and upwards - -	16	3 14 6	load	1 3 10	598	3 14 6	load	44 11 -	614	45 14 10
„ Under 10 feet - - - -	-	- - -	-	- - -	23	- 1 5	ft. cube	1 11 3	23	1 11 3
Virginia Pine—10 feet and upwards	-	- - -	-	- - -	99	3 11 9	load	7 2 1	99	7 2 1
„ „ Under 10 feet - - -	-	- - -	-	- - -	29	- 1 3	ft. cube	1 16 3	29	1 16 3
Yellow Pine—10 feet and upwards	180	3 12 3	load	13 - 1	4,361	3 12 3	load	315 1 8	4,541	328 1 9
„ „ Under 10 feet - - -	58	- 1 3	ft. cube	3 11 6	305	- 1 3	ft. cube	18 6 11	363	21 18 5
Reserved Thickstuff - - - - -	285	various	„	29 12 6	2,447	various	„	250 12 11	2,732	280 5 5
„ Plank - - - - -	89½	„	ft. sup.	9 13 3	6,562½	„	ft. sup.	679 9 9	6,652½	689 3 -
„ Board - - - - -	-	- - -	-	- - -	1,581¼	„	„	159 13 4	1,581¼	159 13 4
To Labour on Conversions - - - -	-	- - -	-	48 4 8	-	- - -	-	388 1 7	-	436 6 3
To Share of General Expenditure, viz :—										
Materials - - - - -	-	- - -	-	- 7 1	-	- - -	-	226 6 6	-	226 13 7
Labour - - - - -	-	- - -	-	9 - 1	-	- - -	-	354 8 3	-	363 8 4
TOTAL - - - - -	3,522½	- - -	-	315 - 7	79,168	- - -	-	7,212 1 7	82,690½	7,527 2 2

FIRS, OF SORTS—continued.

Cr.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.			
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.	
	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.
C H A T H A M :												
By Produce of Timber Materials returned to Stock, viz. :—												
Converted Timber :												
Dantzic—30 feet and upwards	-	-	-	-	608	- 2 8½ ft. cube	89 10 3	- 2 4 ft. cube	668	- 2 8½ ft. cube	89 10 3	- 2 4 ft. cube
" 29 to 15 feet	-	-	-	-	78	"	10 9 1	"	78	"	10 9 1	"
" Under 15 "	1,146	- 2 8½ ft. cube	156 9 5	- 2 4 ft. cube	271	"	36 6 4	"	1,417	"	192 15 9	"
Pitch Pine "	-	-	-	-	49	- 3 8 "	8 19 8	- 2 10 "	49	- 3 8 "	8 19 8	- 2 10 "
Red Pine—30 feet and upwards	30	- 3 3½ "	4 17 11	- 3 - ft. cube	486	- 2 4½ "	58 5 1	- 3 - "	516	- 2 5 "	63 3 -	- 3 - "
" 29 to 15 feet	-	-	-	-	1,028	"	231 2 2	"	1,928	"	231 2 2	"
" Under 15 "	170	- 3 3½ ft. cube	27 15 2	- 3 - ft. cube	3,068	"	360 15 3	"	3,238	"	394 10 5	"
Riga—30 feet and upwards	-	-	-	-	32	- 3 - ft. cube	4 18 4	- 2 6 "	32	- 3 4 "	4 18 4	- 2 6 "
" Under 15 feet	7	- 5 - ft. cube	1 15 2	- 2 6 ft. cube	14	"	2 3 -	"	21	- 2 11½ "	3 18 2	"
Virginia Pine—Under 15 feet	209	- 2 9½ ft. cube	29 10 4	- 2 6 ft. cube	8	"	1 3 9	- 2 10 "	209	"	29 10 4	- 2 6 "
Yellow Pine—30 feet and upwards	118	"	15 19 2	"	630	† - 5 7 ft. cube	175 11 3	- 2 6 ft. cube	113	- 4 5½ "	15 19 2	"
" 29 to 15 feet	108	"	15 5 -	"	1,292	various	229 6 4	various	738	various	190 16 3	"
" Under 15 "	10	various	1 5 9	various	5,808½	"	973 17 1	"	1,302	"	230 12 1	various
Converted Thickstuff	99½	" ft. sup.	15 - 6	" ft. sup.	2,274½	"	595 8 4	"	5,908½	"	988 17 7	"
" Plank	8	- 4½ "	1 2 7	- 3½ "	-	"	-	"	2,282½	"	596 10 11	"
" Board	-	-	-	-	-	"	-	"	-	"	-	"
By other Returns to Stock, viz. :—												
Reserved Timber, Sided :												
Cowdrie—Under 10 feet	-	-	-	-	21	- 2 7 ft. cube	2 10 7	- 2 7 ft. cube	21	- 2 7 ft. cube	2 10 7	- 2 7 ft. cube
Dantzic—10 feet and upwards	16	3 7 6 load	1 1 7	3 7 6 load	1,959	3 7 6 load	132 4 8	3 7 6 load	1,975	3 7 6 load	133 6 3	3 7 6 load
" Under 10 feet	140	- 1 2 ft. cube	7 8 10	- 1 2 ft. cube	114	- 1 2 ft. cube	6 8 4	- 1 2 ft. cube	254	- 1 2 ft. cube	13 17 2	- 1 2 ft. cube
Pitch Pine—10 feet and upwards	-	-	-	-	76	3 11 9 load	5 9 -	3 11 9 load	76	3 11 9 load	5 9 -	3 11 9 load
" Under 10 feet	-	-	-	-	126	- 1 3 ft. cube	7 13 10	- 1 3 ft. cube	126	- 1 3 ft. cube	7 13 10	- 1 3 ft. cube
Red Pine—10 feet and upwards	-	-	-	-	893	4 2 3 load	73 8 10	4 2 3 load	893	4 2 3 load	73 8 10	4 2 3 load
" Under 10 feet	16	- 1 6 ft. cube	1 3 2	- 1 6 ft. cube	137	- 1 6 ft. cube	11 11 2	- 1 6 ft. cube	173	- 1 6 ft. cube	12 14 4	- 1 6 ft. cube
Riga—10 feet and upwards	-	-	-	-	32	3 14 6 load	2 7 8	3 14 6 load	32	3 14 6 load	2 7 8	3 14 6 load
" Under 10 feet	-	-	-	-	14	- 1 5 ft. cube	- 10 2	- 1 5 ft. cube	14	- 1 5 ft. cube	- 10 2	- 1 5 ft. cube
Virginia Pine—Under 10 feet	-	-	-	-	14	- 1 3 "	- 17 6	- 1 3 "	14	- 1 3 "	- 17 6	- 1 3 "
Yellow Pine—10 feet and upwards	200	3 12 3 load	14 9 -	3 12 3 load	652	3 12 3 load	47 2 2	3 12 3 load	852	3 12 3 load	61 11 2	3 12 3 load
" Under 10 feet	42	- 1 3 ft. cube	2 10 2	- 1 3 ft. cube	157	- 1 3 ft. cube	9 5 7	- 1 3 ft. cube	109	- 1 3 ft. cube	11 15 9	- 1 3 ft. cube
Reserved Thickstuff	-	-	-	-	2,743	various	280 6 7	various	2,743	various	280 6 7	various
" Plank	5½	various	- 11 -	various	17,218½	"	1,953 - 11	"	17,233½	"	1,953 11 11	"
" Board	-	-	-	-	15,415½	"	1,560 - 5	"	15,415½	"	1,560 - 5	"
Offal Wood and Loss	1,202½	various	18 15 10	various	22,968½	"	334 19 3	"	24,171	"	353 15 1	"
By Excess of Cost over Value at which Converted Produce at Pits and Mills has been returned to Stock -	3,522½	-	315 - 7	-	79,168	-	7,212 1 7	-	82,690½	-	7,527 2 2	-
Total	3,522½	-	-	-	79,168	-	-	-	82,690½	-	-	-

* The conversions from this timber were Harpins, with curve and twist, and the remains were only fit for offal, thus increasing the cost of the converted produce.

† The cost of these conversions is stated by the officers to have been increased by the very large proportion of Reserved Timber Materials produced, and by the description of materials converted. The reserved produce being about 44 per cent., and the converted produce about 9 per cent., the small quantity of converted bearing, consequently, a large proportion of the entire expense.

Dr.

FIRS, OF SORTS—continued.

DESCRIPTION.	SAW PITS.				SAW MILLS.				TOTAL AT PITS AND MILLS.	
	Quantity.	Rate.		Value.	Quantity.	Rate.		Value.	Quantity.	Value.
SHEERNESS:	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Contract Timber, Sided:										
Dantzic - - - - -	1,018	3 7 6	load	68 14 4	9,146	3 7 6	load	617 7 1	10,164	686 1 5
Pitch Pine - - - - -	378	3 11 9	„	27 2 5	5,129	3 11 9	„	368 - 1	5,507	395 2 6
Red Pine - - - - -	90	4 2 3	„	7 8 1	9,810	4 2 3	„	806 17 5	9,900	814 5 6
Riga - - - - -	157	3 14 6	„	11 13 11	3,036	3 14 6	„	226 3 8	3,193	237 17 7
Yellow Pine - - - - -	254	3 12 3	„	18 7 -	12,867	3 12 3	„	929 12 10	13,121	947 19 10
Reserved Timber, Sided:										
Cowdie—Under 10 feet - -	4	- 2 3	ft. cube	- 9 -	-	- - -	-	- - -	4	- 9 -
Dantzic—10 feet and upwards -	291	3 7 6	load	19 12 10	55	3 7 6	load	3 14 3	346	23 7 1
„ Under 10 feet - -	26	- 1 2	ft. cube	1 10 4	79	- 1 2	ft. cube	4 9 8	105	6 - -
Pitch Pine—10 feet and upwards -	86	3 11 9	load	6 3 5	55	3 11 9	load	3 18 11	141	10 2 4
„ Under 10 feet - -	-	- - -	-	- - -	7	- 1 3	ft. cube	- 8 9	7	- 8 9
Red Pine—10 feet and upwards -	-	- - -	-	- - -	12	4 2 3	load	- 19 9	12	- 19 9
„ Under 10 feet - -	-	- - -	-	- - -	27	- 1 6	ft. cube	1 18 8	27	1 18 8
Riga—10 feet and upwards - -	15	3 14 6	load	1 2 4	158	3 14 6	load	11 15 5	173	12 17 9
„ Under 10 feet - - -	21	- 1 5	ft. cube	1 9 9	111	- 1 5	ft. cube	7 14 3	132	9 4 -
Yellow Pine—10 feet and upwards	119	3 12 3	load	8 11 11	473	3 12 3	load	34 3 6	592	42 15 5
„ Under 10 feet - -	35	- 1 3	ft. cube	2 3 1	190	- 1 3	ft. cube	11 10 -	225	13 13 1
Reserved Thickstuff - - -	62	various	„	6 9 -	1,455	various	„	141 5 4	1,517	147 14 4
„ Plank - - - - -	26	„	ft. sup.	2 12 5	6,669	„	ft. sup.	689 8 11	6,695	692 1 4
„ Board - - - - -	-	- - -	-	- - -	16	„	„	1 11 10	16	1 11 10
Converted Timber and Timber Materials.	115	various	-	13 11 -	298	„	-	37 6 -	413	50 17 -
To Labour on Conversions - - -	-	- - -	-	19 10 7	-	- - -	-	132 1 8	-	151 12 3
To Share of General Expenditure viz. :—										
Materials - - - - -	-	- - -	-	- 5 4	-	- - -	-	139 10 5	-	139 15 9
Labour - - - - -	-	- - -	-	3 18 8	-	- - -	-	166 18 7	-	170 17 3
To Excess of Value at which Converted Produce at Pits and Mills has been returned to Stock for subsequent Issue -	2,697	- - -	-	220 15 5	49,593	- - -	-	4,336 17 -	52,290	4,557 12 5
	-	- - -	-	36 2 1	-	- - -	-	315 10 4	-	351 12 5
TOTAL - - -	2,697	- - -	-	256 17 6	49,593	- - -	-	4,652 7 4	52,290	4,909 4 10

Dr.

FIRS, OF SORTS—continued. - - - - -

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.											
	Quantity.	Rate.		Value.	Quantity.	Rate.		Value.	Quantity.	Value.										
PORTSMOUTH:	<i>Ft. cube.</i>	<i>£.</i>	<i>s. d.</i>	<i>Per</i>	<i>£.</i>	<i>s. d.</i>			<i>Ft. cube.</i>	<i>£.</i>	<i>s. d.</i>									
To Value of Timber Materials drawn from Stock in the Year, viz. :—																				
Contract Timber, Sided :																				
Dantzic - - - - -	3,830	3	7	6	load	258	10	6	33,132	3	7	6	load	2,236	8	2	36,962	2,494	18	8
Pitch Pine - - - - -	38	3	11	9	"	2	14	6	13,918	3	11	9	"	998	12	4	13,956	1,001	6	10
Red Pine - - - - -	22	4	2	3	"	1	16	2	20,374	4	2	3	"	1,675	15	3	20,396	1,677	11	5
Riga - - - - -	669	3	14	6	"	49	16	10	26,877	3	14	6	"	2,002	6	8	27,546	2,052	3	6
Yellow Pine - - - - -	656	3	12	3	"	47	7	11	39,639	3	12	3	"	2,863	18	4	40,295	2,911	6	3
Contract Thickstuff - - - - -	-	-	-	-	-	-	-	-	3,325	7	-	-	"	465	10	-	3,325	465	10	-
" Plank - - - - -	-	-	-	-	-	-	-	-	163	6	12	8	"	13	10	2	163	13	10	2
										3	18	-								
Reserved Timber, Sided :																				
Cowdie—10 feet and upwards -	165	-	2	10	ft. cube	23	7	6	-	-	-	-	-	-	-	-	165	23	7	6
" Under 10 feet - - -	16	-	2	7	"	2	1	4	12½	-	2	3	ft. cube	1	8	1	28½	3	9	5
Dantzic—10 feet and upwards -	224	3	7	6	load	15	2	5	311	3	7	6	load	20	19	10	535	36	2	3
" Under 10 feet - - -	22½	-	1	2	ft. cube	1	5	-	662	-	1	2	ft. cube	34	11	4	684½	35	16	4
Douglas Pine—10 feet and upwards -	-	-	-	-	-	-	-	-	18	4	3	10	load	1	10	2	18	1	10	2
" Under 10 feet - - -	7	-	1	6	ft. cube	-	10	6	17	-	1	6	ft. cube	1	3	8	24	1	14	2
Pitch Pine—10 feet and upwards -	69	3	11	9	load	4	19	-	414	3	11	9	load	29	14	1	483	34	13	1
" Under 10 feet - - -	-	-	-	-	-	-	-	-	281½	-	1	3	ft. cube	15	12	2	281½	15	12	2
Red Pine—10 feet and upwards -	26	4	2	3	load	2	2	9	289	4	2	3	load	23	15	5	315	25	18	2
" Under 10 feet - - -	16	-	1	6	ft. cube	1	4	-	117½	-	1	6	ft. cube	8	-	6	133½	9	4	6
Riga—10 feet and upwards - - -	63	3	14	6	load	4	13	10	105	3	14	6	load	7	16	5	168	12	10	3
" Under 10 feet - - -	17	-	1	5	ft. cube	1	2	1	367½	-	1	5	ft. cube	23	10	4	384½	24	12	5
Yellow Pine—10 feet and upwards -	1,650	3	12	3	load	119	4	3	2,248	3	12	3	load	162	8	4	3,898	281	12	7
" " Under 10 feet - - -	143	-	1	3	ft. cube	8	13	11	1,960½	-	1	3	ft. cube	115	4	8	2,103½	123	18	7
Reserved Thickstuff - - - - -	80	various		"	7	15	10		3,846	various		"	380	1	5		3,926	387	17	3
" Plank - - - - -	83½	"		ft. sup.	9	1	5		26,195½	"		ft. sup.	2,607	18	7		26,279	2,617	-	-
" Board - - - - -	-	-	-	-	-	-	-	-	1,018½	"		"	104	6	6		1,018½	104	6	6
Converted Timber and Timber Materials	12	-	2	6	ft. cube	1	10	-	1,874½	"		ft. cube	265	10	8		1,886½	267	-	8
To Labour on Conversions - - -	-	-	-	-	-	97	1	10	-	-	-	-	-	640	4	1	-	737	5	11
To Share of General Expenditure, viz. :—																				
Materials - - - - -	-	-	-	-	-	1	12	8	-	-	-	-	-	645	19	11	-	647	12	7
Labour - - - - -	-	-	-	-	-	3	7	10	-	-	-	-	-	596	3	7	-	599	11	5
	7,809½	-	-	-	-	665	2	1	177,165½	-	-	-	-	15,942	-	8	184,975	16,607	2	9
To Excess of Value at which Converted Produce at Mills has been returned to Stock for subsequent Issue - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	363	15	9	-	363	15	9
TOTAL - - -	7,809½	-	-	-	-	665	2	1	177,165½	-	-	-	-	16,305	16	5	184,975	16,970	18	6

FIRS, OF SORTS—continued.

Cr.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.						
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.				
	Quantity.	Rate.	Value.	Rate.	Amount.	Quantity.	Rate.	Value.	Rate.	Amount.	Quantity.	Rate.	Value.	Rate.	Amount.
PORTSMOUTH:															
By Produce of Timber Materials returned to Stock, viz.:-															
Converted Timber:															
Cowdrie—30 feet and upwards	60	- 4 8½ ft. cube	14 1 6	- 4 10 ft. cube	14 10 -	-	-	- 8 11	- 4 10 ft. cube	- 7 3	60	- 4 8½ ft. cube	14 1 6	- 4 10 ft. cube	14 10 -
" Under 15 "	29	"	6 16 -	"	7 - 2	1½	- 5 11½ ft. cube	11 8 2	- 2 4	11 11 -	30½	"	7 4 11	"	7 7 5
Dantzie—30 feet and upwards	-	"	-	"	-	99	- 2 3½	51 - 10	"	51 13 8	99	"	51 13 8	- 2 4	11 11 -
" 29 to 15 feet	105	- 3 6½ ft. cube	18 15 1	- 2 4 ft. cube	12 5 -	443	"	205 18 2	"	208 9 8	548	"	69 15 11	"	63 18 8
" Under 15 "	248	"	44 6 6	"	28 18 8	1,787	"	73 4 1	"	42 9 -	2,035	"	250 4 8	"	237 8 4
Douglas Pine - - -	-	"	-	"	-	283	* - 5 2	3 16 11	- 2 10	4 7 10	55	"	73 4 1	- 3 -	42 9 -
Pitch Pine—20 to 15 feet	24	- 2 - ½ ft. cube	2 9 6	- 2 10 ft. cube	3 8 -	31	- 2 6	135 7 7	"	154 12 7	1,116	"	6 6 5	- 2 10	7 15 10
" Under 15 "	24½	"	2 10 6	"	3 9 5	1,091½	"	3 6 10	- 3 -	4 10 -	30	"	137 18 1	"	158 2 -
Red Pine—30 feet and upwards	-	"	-	"	-	308	- 2 2½	34 7 11	"	46 4 -	308	"	3 6 10	- 3 -	4 10 -
" 29 to 15 feet	-	"	-	"	-	1,588	"	177 6 10	"	238 4 -	1,600	"	34 7 11	"	46 4 -
" Under 15 "	12	- 3 1 ft. cube	2 18 2	- 2 6	3 2 6	399	- 2 7	51 11 2	- 2 6	49 17 6	424	"	179 3 10	"	240 -
Riga—20 to 15 feet	25	- 2 4	18 19 8	"	20 8 9	1,013½	"	247 4 9	"	239 3 9	2,077	"	54 9 4	- 2 6	53 -
" Under 15 "	1634	"	35 3 9	"	37 17 6	57	- 1 11½ ft. cube	5 11 7	"	7 2 6	303	"	266 4 5	"	259 12 6
Yellow Pine—30 feet and upwards	303	- 2 3½	37 7 11	"	40 5 -	727	"	71 8 7	"	90 17 6	1,217½	"	35 3 9	"	37 17 6
" 29 to 15 feet	322	"	56 10 3	"	61 6 3	1,071	various	123 13 1	various	133 17 -	1,168	various	42 19 6	"	47 7 6
" Under 15 "	490½	"	11 12 8	various	12 1 6	27,787	"	3,396 15 -	"	3,029 16 9	28,055	"	128 7 10	"	152 3 9
Converted Thickstuff	97	various	35 9 9	"	36 15 8	27,787	"	800 19 2	"	844 1 4	6,536½	"	135 5 9	various	145 18 6
" Plank - - -	268	"	4 14 2	"	3 19 9	6,504½	"	-	"	-	-	"	3,432 9	ft. sup.	3,666 12 5
" Board - - -	32½	"	-	"	-	-	"	-	"	-	-	"	805 13 4	"	848 1 1
By other Returns to Stock, viz.:-															
Reserved Timber, Sided:															
Dantzie—10 feet and upwards	97	3 7 6 load	6 10 11	3 7 6 load	6 10 11	277	3 7 6 load	18 13 11	3 7 6 load	18 13 11	374	3 7 6 load	25 4 10	3 7 6 load	25 4 10
" Under 10 feet	408½	- 1 2 ft. cube	21 - -	- 1 2 ft. cube	21 - -	262	- 1 2 ft. cube	13 10 10	- 1 2 ft. cube	13 10 10	670½	- 1 2 ft. cube	34 10 10	- 1 2 ft. cube	34 10 10
Douglas Pine—10 feet and upwards	-	"	-	"	-	18	4 3 10 load	1 10 2	4 3 10 load	1 10 2	18	4 3 10 load	1 10 2	4 3 10 load	1 10 2
Pitch Pine—10 feet and upwards	-	"	-	"	-	116	3 11 9	8 6 5	3 11 9	8 6 5	116	3 11 9	8 6 5	3 11 9	8 6 5
" Under 10 feet	-	"	-	"	-	240½	- 1 3 ft. cube	13 2 10	- 1 3 ft. cube	13 2 10	240½	- 1 3 ft. cube	13 2 10	- 1 3 ft. cube	13 2 10
Red Pine—10 feet and upwards	-	"	-	"	-	111	4 2 3 load	9 2 7	4 2 3 load	9 2 7	111	4 2 3 load	9 2 7	4 2 3 load	9 2 7
" Under 10 feet	5	- 1 6 ft. cube	- 7 6	- 1 6 ft. cube	- 7 6	95½	- 1 4 ft. cube	6 10 -	- 1 4 ft. cube	6 10 -	100½	- 1 4 ft. cube	6 17 6	- 1 4 ft. cube	6 17 6
Riga—10 feet and upwards	-	"	-	"	-	107	3 14 6 load	7 19 5	3 14 6 load	7 19 5	107	3 14 6 load	7 19 5	3 14 6 load	7 19 5
" Under 10 feet	24	- 1 3 ft. cube	1 10 -	- 1 3 ft. cube	1 10 -	172½	- 1 5 ft. cube	11 3 3	- 1 5 ft. cube	11 3 3	196½	- 1 5 ft. cube	12 13 3	- 1 5 ft. cube	12 13 3
Yellow Pine—10 feet and upwards	284	3 12 3 load	20 10 4	3 12 3 load	20 10 4	802	3 12 3 load	57 18 11	3 12 3 load	57 18 11	1,086	3 12 3 load	78 9 3	3 12 3 load	78 9 3
" Under 10 feet	227	- 1 3 ft. cube	13 8 7	- 1 3 ft. cube	13 8 7	478½	- 1 3 ft. cube	27 - 8	- 1 3 ft. cube	27 - 8	705½	- 1 3 ft. cube	40 9 3	- 1 3 ft. cube	40 9 3
Reserved Thickstuff	1,468	various	136 19 10	various	136 19 10	7,263	various	702 12 5	various	702 12 5	8,731	various	839 12 3	various	839 12 3
" Plank - - -	1,350½	"	125 13 9	"	125 13 9	52,786½	"	5,384 15 2	"	5,334 15 2	54,137½	"	5,460 8 11	"	5,460 8 11
" Board - - -	244½	"	23 3 5	"	23 3 5	38,151½	"	3,867 3 6	"	3,867 3 6	38,300½	"	3,890 6 11	"	3,890 6 11
Offal Wood and Loss	1,496½	- 3½ ft. cube	21 16 4	- 3½ ft. cube	21 16 4	32,163½	- 3½ ft. cube	469 1 -	- 3½ ft. cube	469 1 -	33,680½	- 3½ ft. cube	490 17 4	- 3½ ft. cube	490 17 4
By Excess of Cost over Value at which Converted Produce at Pits has been returned to Stock	7,809½	-	665 2 1	-	658 4 10	177,165½	-	15,942 - 8	-	16,305 16 5	184,975	-	16,007 2 9	-	16,964 1 3
TOTAL	7,809½	-	-	-	665 2 1	177,165½	-	-	-	16,305 16 5	184,975	-	-	-	16,970 18 6

Nbr Cost of Converted Produce at Pits and Mills, less than Price at which charged to Storekeeper

* This Excess of Cost over the Rate Book value has arisen from the large proportion of the timber materials issued being Thickstuff, at the rate of 7 l. per load, while the reserved produce credited was valued at the rates for ordinary timber purchased at 4 l. 3 s. 10 d. per load.

Dr.

FIRS, OF SORTS—continued.

DESCRIPTION.	SAW PITS.				SAW MILLS.				TOTAL AT PITS AND MILLS.	
	Quantity.	Rate.		Value.	Quantity.	Rate.		Value.	Quantity.	Value.
DEVONPORT:	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per.</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>
To Value of Timber Materials drawn from Stock in the Year, viz:—										
Contract Timber, Sided:										
Dantzic - - - - -	327	3 7 6	load	22 1 5	18,930	3 7 6	load	1,277 15 6	19,257	1,299 16 11
Pitch Pine - - - - -	-	- - -	-	- - -	4,725	3 11 9	„	339 - 5	4,725	339 - 5
Red Pine - - - - -	509	4 2 3	load	41 17 3	27,939	4 2 3	„	2,297 10 8	28,448	2,339 16 11
Riga - - - - -	24	3 14 6	„	1 15 9	6,128	3 14 6	„	456 10 9	6,152	458 6 6
Yellow Pine - - - - -	1,614	3 12 3	„	116 12 3	42,114	3 12 3	„	3,042 14 9	43,728	3,159 7 -
Contract Plank - - - - -	-	- - -	-	- - -	117	7 - -	„	16 7 7	117	16 7 7
Reserved Timber, Sided:										
Cowdie—10 feet and upwards -	186	- 2 10	ft. cube	26 7 -	48	- 2 10	ft. cube	6 16 -	234	33 3 -
„ Under 10 feet - - -	4	- 2 3	„	- 9 -	15	- 2 7	„	1 16 5	19	2 5 5
Dantzic—10 feet and upwards -	1,593	3 7 6	load	107 10 7	601	3 7 6	load	40 11 4	2,194	148 1 11
„ Under 10 feet - - -	134	- 1 2	ft. cube	7 7 10	1,283	- 1 2	ft. cube	65 13 8	1,417	73 1 6
Douglas Pine—10 feet and upwards	14	4 3 10	load	1 3 6	-	- - -	-	- - -	14	1 3 6
„ „ Under 10 feet - - -	14	- 1 4	ft. cube	- 18 8	-	- - -	-	- - -	14	- 18 8
Pitch Pine—10 feet and upwards -	420	3 11 9	load	30 2 8	866	3 11 9	load	62 2 9	1,286	92 5 5
„ „ Under 10 feet - - -	68	- 1 3	ft. cube	4 1 6	92	- 1 3	ft. cube	5 9 4	160	9 10 10
Red Pine—10 feet and upwards -	42	4 2 3	load	3 9 2	671	4 2 3	load	55 3 10	713	58 13 -
„ „ Under 10 feet - - -	6	- 1 6	ft. cube	- 9 -	243	- 1 6	ft. cube	17 10 4	249	17 19 4
Riga—10 feet and upwards - - -	10	3 14 6	load	- 14 11	106	3 14 6	load	7 17 11	116	8 12 10
„ Under 10 feet - - - - -	3	- 1 3	ft. cube	- 3 9	84	- 1 5	ft. cube	5 15 10	87	5 19 7
Virginia Pine—10 feet and upwards	42	4 3 10	load	3 10 5	-	- - -	-	- - -	42	3 10 5
Yellow Pine— „ „ - - -	1,188	3 12 3	„	85 16 9	6,315	3 12 3	load	456 5 2	7,503	542 1 11
„ „ Under 10 feet - - -	125	- 1 3	ft. cube	7 9 3	377	- 1 3	ft. cube	22 15 1	502	30 4 4
Reserved Thickstuff - - - - -	650	- 2 -	„	65 - -	2,191	various	„	239 15 4	2,841	304 15 4
„ Plank - - - - -	-	- - -	-	- - -	14,593½	„	ft. sup.	1,522 8 2	14,593½	1,522 8 2
„ Board - - - - -	-	- - -	-	- - -	2,757	„	„	284 2 -	2,757	284 2 -
To Labour on Conversions - - - -	-	- - -	-	90 10 1	-	- - -	-	282 15 -	-	373 5 1
To Share of General Expenditure, viz:—										
Materials - - - - -	-	- - -	-	- 6 7	-	- - -	-	150 - 1	-	150 6 8
Labour - - - - -	-	- - -	-	8 12 11	-	- - -	-	207 5 3	-	215 18 2
TOTAL - - - - -	6,973	- - -	-	626 10 3	130,195½	- - -	-	10,864 12 2	137,168½	11,491 2 5

FIRS, OF SORTS — continued.

Cr.

DESCRIPTION.	SAWPITS.					SAWMILLS.					TOTAL AT PITS AND MILLS.				
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.			Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.			Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		
	Quantity.	Rate.	Value.	Rate.	Amount.	Quantity.	Rate.	Value.	Rate.	Amount.	Quantity.	Rate.	Value.	Rate.	Amount.
DEVONPORT:															
By Produce of Timber Materials returned to Stock, viz.:															
Converted Timber:															
Cowdrie—Under 15 feet	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dantzic—30 feet and upwards	31	- 2 4½	3 13 10	- 2 4	3 12 4	-	-	-	-	-	26	- 5 5½	7 1 5	- 4 10	6 5 8
" 29 to 15 feet	317	" "	37 15 3	" "	36 19 8	337	- 2 6½	43 4 2	- 2 4	39 6 4	31	- 2 7	3 13 10	- 2 4	3 12 4
" Under 15 "	757	" "	90 3 6	" "	88 6 4	2,092½	" "	268 13 9	" "	244 9 6	2,852½	" "	80 19 5	" "	76 6 -
Pitch Pine—30 feet and upwards	31	- 4 -½	6 6 -	- 2 10	4 7 10	459	- 2 9½	63 15 9	- 2 10	65 - 6	490	- 2 10½	70 1 9	- 2 10	69 8 4
" 29 to 15 feet	48	" "	9 15 3	" "	6 16 -	196	" "	27 4 9	" "	27 15 4	244	" "	37 -	" "	34 11 4
" Under 15 "	17	" "	3 9 2	" "	2 8 2	246½	" "	34 5 2	" "	34 18 5	263½	" "	37 14 4	" "	37 6 7
Red Pine—29 to 15 feet	52	- 4 6½	11 14 10	- 3 -	7 16 -	67	- 4 -½	13 12 -	- 3 -	10 1 -	119	- 4 1½	25 6 10	- 3 -	17 17 -
" Under 15 "	105	" "	23 14 2	" "	15 15 -	962½	" "	195 6 10	" "	144 7 6	1,067½	" "	219 1 -	" "	160 2 6
Riga—under 15 feet	10	- 3 3	1 12 5	- 2 6	1 5 -	137	- 3 1½	21 7 -	- 2 6	17 2 6	147	- 3 1½	22 19 5	- 2 6	18 7 6
Yellow Pine—30 feet and upwards	358	- 3 -	53 17 5	- 2 6	44 15 -	121	- 2 2½	13 8 11	" "	15 2 6	121	- 2 7½	13 8 11	" "	15 2 6
" 29 to 15 feet	839	" "	126 4 11	" "	104 17 6	1,018½	" "	113 3 3	" "	127 6 3	1,857½	" "	65 13 -	" "	58 -
" Under 15 "	-	-	-	-	-	132	various	19 2 9	various	16 13 8	132	various	19 2 9	various	232 3 9
Converted Thickstuff	89½	various	12 18 4	various	11 2 10	10,592½	" "	1,630 3 10	" "	1,408 1 2	10,688½	" "	1,643 2 2	" "	1,419 4 -
" Plank	-	" "	- 15 1	" "	- 12 3	3,010½	" "	471 13 6	" "	399 11 5	3,015½	" "	472 8 7	" "	400 3 8
" Board	5	" "	-	" "	-	-	" "	-	" "	-	-	" "	-	" "	-
By other Returns to Stock, viz.:															
Reserved Timber, Sided:															
Cowdrie—10 feet and upwards	77	- 2 10	10 18 2	- 2 10	10 18 2	-	-	-	-	-	77	- 2 10	10 18 2	- 2 10	10 18 2
" Under 10 feet	35	- 2 7	4 8 5	- 2 7	4 8 5	10	- 2 3	1 2 6	- 2 3	1 2 6	45	- 2 3	5 10 11	- 2 3	5 10 11
Dantzic—10 feet and upwards	97	3 7 6	6 10 11	3 7 6	6 10 11	1,841	3 7 6	124 5 4	3 7 6	124 5 4	1,938	3 7 6	130 16 3	3 7 6	130 16 3
" Under 10 feet	118	- 1 2	6 3 8	- 1 2	6 3 8	1,149	- 1 2	58 18 10	- 1 2	58 18 10	1,267	- 1 2	65 2 6	- 1 2	65 2 6
Douglas Pine—10 feet and upwards	11	4 3 10	- 18 5	4 3 10	- 18 5	-	-	-	-	-	11	4 3 10	- 18 5	4 3 10	- 18 5
Pitch Pine—	126	3 11 9	9 - 10	3 11 9	9 - 10	671	3 11 9	48 2 10	3 11 9	48 2 10	797	3 11 9	57 3 8	3 11 9	57 3 8
" Under 10 feet	64	- 1 3	3 18 8	- 1 3	3 18 8	91	- 1 3	5 6 7	- 1 3	5 6 7	155	- 1 3	9 5 3	- 1 3	9 5 3
Red Pine—10 feet and upwards	65	4 2 3	5 0 11	4 2 3	5 6 11	458	4 2 3	37 13 5	4 2 3	37 13 5	523	4 2 3	43 - 4	4 2 3	43 - 4
" Under 10 feet	61	- 1 6	4 4 6	- 1 6	4 4 6	122	- 1 6	8 15 8	- 1 6	8 15 8	183	- 1 6	13 - 2	- 1 6	13 - 2
Riga—10 feet and upwards	10	3 14 6	- 14 11	3 14 6	- 14 11	32	3 14 6	2 7 8	3 14 6	2 7 8	42	3 14 6	3 2 7	3 14 6	3 2 7
" Under 10 feet	10	- 1 3	- 13 4	- 1 3	- 13 4	56	- 1 3	3 15 6	- 1 3	3 15 6	66	- 1 3	4 8 10	- 1 3	4 8 10
Virginia Pine—10 feet and upwards	29	4 3 10	2 8 7	4 3 10	2 8 7	-	-	-	-	-	29	4 3 10	2 8 7	4 3 10	2 8 7
Yellow Pine—	1,097	3 12 3	79 5 2	3 12 3	79 5 2	6,258	3 12 3	452 2 10	3 12 3	452 2 10	7,365	3 12 3	531 8 -	3 12 3	531 8 -
" Under 10 feet	241	- 1 3	14 6 9	- 1 3	14 6 9	290	- 1 3	17 1 8	- 1 3	17 1 8	531	- 1 3	31 8 5	- 1 3	31 8 5
Reserved Thickstuff	392½	various	40 3 7	various	40 3 7	3,467	various	368 2 6	various	368 2 6	3,467	various	368 2 6	various	368 2 6
" Plank	32½	" "	3 6 7	" "	3 6 7	27,993½	" "	2,765 9 8	" "	2,765 9 8	27,426	" "	2,768 16 3	" "	2,768 16 3
" Board	-	" "	-	" "	-	-	" "	-	" "	-	-	" "	-	" "	-
Offal Wood and Loss	1,848½	1 8 2	36 3 -	1 8 2	36 3 -	37,524½	1 8 2	733 19 9	1 8 2	733 19 9	39,372½	1 8 2	770 2 9	1 8 2	770 2 9
Loss in cutting Reserved Plank, &c. from Douglas, Cowdrie, and Virginia, Pine, there being no actual Conversions produced	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
By Excess of Cost over Value at which Converted Produce at Pits and Mills has been returned to Stock	6,973	-	626 10 3	-	557 6 4	130,195½	-	10,864 12 2	-	10,500 - 3	137,168½	-	11,491 2 5	-	11,057 6 7
TOTAL	6,973	-	-	-	-	130,195½	-	-	-	-	137,168½	-	-	-	11,491 2 5

Dr.	FIRS, OF SORTS—continued. - - - - -										
	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.		
	DESCRIPTION.	Quantity.	Rate.	Value.	Quantity.	Rate.	Value.	Quantity.	Value.		
		Ft. cube.	£. s. d.	Per	£. s. d.	Ft. cube.	£. s. d.	Per	£. s. d.	Ft. cube.	£. s. d.
	PEMBROKE:										
	To Value of Timber Materials drawn from Stock in the Year, viz. :—										
	Contract Timber, Sided :										
	Dantzic - - - - -	56	3 7 6	load	3 15 7	9,148	3 7 6	load	617 9 9	9,204	621 5 4
	Red Pine - - - - -	-	- - -	-	- - -	10,586	4 2 3	"	870 13 11	10,586	870 13 11
	Riga - - - - -	-	- - -	-	- - -	314	3 14 6	"	23 7 10	314	23 7 10
	Yellow Pine - - - - -	130	3 12 3	load	9 7 10	16,519	3 12 3	"	1,193 9 11	16,649	1,202 17 9
	Reserved Timber, Sided :										
	Dantzic—10 feet and upwards -	269	3 7 6	"	18 3 1	68	3 7 6	"	4 11 9	337	22 14 10
	" Under 10 feet - - -	7	- 1 2	ft. cube	- 8 2	17	- 1 2 - 1 -	ft. cube	- 17 10	24	1 6 -
	Larch— " " - - -	-	- - -	-	- - -	8	- 1 10	"	- 14 8	8	- 14 8
	Red Pine—10 feet and upwards -	-	- - -	-	- - -	120	4 2 3	load	9 17 5	120	9 17 5
	" Under 10 feet - - -	-	- - -	-	- - -	46	- 1 6 - 1 4	ft. cube	3 5 10	46	3 5 10
	Riga—10 feet and upwards -	-	- - -	-	- - -	123	3 14 6	load	9 3 3	123	9 3 3
	" Under 10 feet - - -	8	- 1 3	ft. cube	- 10 -	15	- 1 5 - 1 3	ft. cube	- 19 11	23	1 9 11
	Yellow Pine—10 feet and upwards	71	various	"	4 1 3	255	3 12 3	load	18 8 6	326	22 9 9
	" Under 10 feet - - -	16	- 1 3 - 1 1	"	- 18 2	5	- 1 3	ft. cube	- 6 3	21	1 4 5
	Reserved Plank - - - - -	88½	various	ft. sup	9 5 2	2,140	various	ft. sup.	209 - 4	2,228½	218 5 6
	" Board - - - - -	-	- - -	-	- - -	99½	"	"	11 - 6	99½	11 - 6
	Converted Timber Materials - - -	-	- - -	-	- - -	18½	- - 7	"	2 2 7	18½	2 2 7
	To Labour on Conversions - - - -	-	- - -	-	7 9 6	-	- - -	-	205 5 2	-	212 14 8
	To Share of General Expenditure, viz. :—										
	Materials - - - - -	-	- - -	-	- 1 -	-	- - -	-	123 4 11	-	123 5 11
	Labour - - - - -	-	- - -	-	1 1 -	-	- - -	-	126 19 5	-	128 - 5
	TOTAL - - -	645½	- - -	-	55 - 9	39,481½	- - -	-	3,430 19 9	40,126½	3,486 - 6

FIRS, OF SORTS—continued.

Cr.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.			
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.	
	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.	Quantity.	Rate.	Value.	Rate.
	<i>Fl. cube.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>Fl. cube.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>Fl. cube.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
PEMBROKE:												
By Produce of Timber Materials returned to Stock, viz.:												
Converted Timber:												
Dantzic—29 to 15 feet	-	-	-	-	385	- 3 4	64 6 8	- 2 4	44 18 4	385	- 3 1 1/2	64 6 8
" Under 15 "	161	- 2 6 1/2	20 9 -	- 2 4	128	"	21 7 9	"	14 18 8	289	"	41 16 9
Red Pine—	-	-	-	-	2,025	- 2 2 1/2	221 10 8	- 3 -	303 15 -	2,025	- 2 2 1/2	221 10 8
Riga—	2	- 4 11 1/2	ft. cube	- 2 6	3	- 5 4 1/2	- 16 2 -	- 2 6	- 7 6	5	- 5 2 1/2	1 6 1 -
Yellow Pine—	47	- 3 2 1/2	"	- 2 6	13	- 11 8 1/2	7 12 4	"	1 12 6	60	- 5 - 1/2	15 3 5
Converted Plank	37	various	ft. sup.	various	1,219	various	209 9 4	various	151 19 3	1,256	various	217 5 11
" Board	-	"	-	"	115 1/2	"	28 15 2	"	16 4 2	115 1/2	"	28 15 2
By other Returns to Stock, viz.:												
Reserved Timber, Sided:												
Dantzic—10 feet and upwards	-	-	-	-	995	3 7 6	67 3 3	3 7 6	67 3 3	995	3 7 6	67 3 3
" Under 10 feet	38	- 1 2	ft. cube	- 1 2	146	- 1 2	8 3 8	- 1 2	8 3 8	184	- 1 2	10 5 2
Red Pine—10 feet and upwards	-	-	-	-	588	4 2 3	48 7 3	4 2 3	48 7 3	588	4 2 3	48 7 3
" Under 10 feet	-	-	-	-	83	- 1 6	6 1 -	- 1 6	6 1 -	83	- 1 6	6 1 -
Riga—10 feet and upwards	-	-	-	-	57	3 14 6	4 4 11	3 14 6	4 4 11	57	3 14 6	4 4 11
" Under 10 feet	-	-	-	-	14	- 1 5	- 19 10	- 1 5	- 19 10	14	- 1 5	- 19 10
Yellow Pine—10 feet and upwards	70	3 12 3	load	3 12 3	406	3 12 3	29 6 8	3 12 3	29 6 8	476	3 12 3	34 7 10
" Under 10 feet	7	- 1 3	ft. cube	- 1 3	26	- 1 3	1 10 8	- 1 3	1 10 8	33	- 1 3	1 19 1
Reserved Thickstuff	-	-	-	-	833	various	78 7 6	various	78 7 6	833	various	78 7 6
" Plank	20	various	ft. sup.	various	9,949 1/2	"	1,048 14 2	"	1,048 14 2	9,969 1/2	"	1,050 12 2
" Board	15	"	1 10 -	"	11,662	"	1,211 14 7	"	1,211 14 7	11,677	"	1,213 4 7
Other Wood and Loss	248 1/2	- - 7 1/2	ft. cube	- 7 1/2	10,833 1/2	- 8 1/2	372 8 2	- 8 1/2	372 8 2	11,082	- 8 1/2	380 3 3
By Excess of Cost over Value at which Converted Produce at Pits and Mills has been returned to Stock	645 1/2	- - -	55 - 9	- - -	39,481 1/2	- - -	3,430 19 9	- - -	3,410 17 1	40,126 1/2	- - -	3,459 6 4
TOTAL	645 1/2	- - -	55 - 9	- - -	39,481 1/2	- - -	3,430 19 9	- - -	3,430 19 9	40,126 1/2	- - -	3,456 - 6

* The cost of these Conversions being so greatly in excess of the price at which charged to Storekeeper, was caused by a large proportion of the cost on the reserved and converted produce falling on the latter, and as the converted produce consisted only of 89 1/2 feet, while the reserved produce amounted to 10,400 feet, the cost was thereby greatly increased.

FIRS, OF SORTS—continued. - - - - -

ABSTRACT of the foregoing detailed Debit and Credit Transactions of the Conversion of

DOCKYARDS.	Page.	DEBTOR.										TOTAL AT PITS AND MILLS.
		SAWPITS.					SAWMILLS.					
		VALUE OF			TOTAL.	VALUE OF			TOTAL.			
		Timber Materials.	Labour.	General Expenditure.		Timber Materials.	Labour.	General Expenditure.				
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
DEPTFORD - - - -	120	83 17 2	12 9 7	1 2 5	97 9 2	3,398 2 2	126 4 11	207 16 9	3,732 3 10	3,829 13 -	-	
WOOLWICH - - - -	122	386 11 -	84 17 3	11 7 10	482 16 1	3,806 4 5	179 3 6	476 1 -	4,461 8 11	4,944 5 -	-	
CHATHAM - - - -	124	257 8 9	48 4 8	9 7 2	315 - 7	6,243 5 3	388 1 7	580 14 9	7,212 1 7	7,527 2 2	2	
SHEERNES - - - -	126	197 - 10	19 10 7	4 4 -	220 15 5	3,898 6 4	132 1 8	306 9 -	4,336 17 -	4,557 12 5	5	
PORTSMOUTH - - - -	128	562 19 9	97 1 10	5 - 6	665 2 1	14,059 13 1	640 4 1	1,242 3 6	15,942 - 8	16,607 2 9	9	
DEVONPORT - - - -	130	527 - 8	90 10 1	8 19 6	626 10 3	10,224 11 10	282 15 -	357 5 4	10,864 12 2	11,491 2 5	5	
PEMBROKE - - - -	132	46 9 3	7 9 6	1 2 -	55 - 9	2,975 10 3	205 5 2	250 4 4	3,430 19 9	3,486 - 6	6	
		2,061 7 5	360 3 6	41 3 5	2,462 14 4	44,605 13 4	1,953 15 11	3,420 14 8	49,980 3 11	52,442 18 3	3	
Excess of Cost over Value at which Converted Produce at Pits and Mills has been returned to Stock - - -		- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	-	
TOTAL - - - £.		- - -	- - -	- - -	2,462 14 4	- - -	- - -	- - -	49,980 3 11	52,442 18 3	3	

FIRS, OF SORTS—continued.

FIRS, OF SORTS, at the SAWPITS and SAWMILLS of the several undermentioned DOCKYARDS in the Year 1866-67.

C R E D I T O R.

S A W P I T S.					S A W M I L L S.					T O T A L A T P I T S A N D M I L L S.					
Actual Cost of Timber Materials Converted, and Returned to Stock.	Value of other Returns to Stock.			Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.	Actual Cost of Timber Materials Converted, and Returned to Stock.	Value of other Returns to Stock.		Total.	Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.	Actual Cost of Timber Materials Converted, and Returned to Stock.	Value of other Returns to Stock.		Total.	Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.	
	Reserved Timber Materials.	Offal.				Reserved Timber Materials.	Offal.				Reserved Timber Materials.	Offal.			
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
57 13 9	33 - 3	6 15 2	97 9 2	99 8 9	1,630 16 9	1,838 8 1	262 19 -	3,732 3 10	3,957 19 6	1,688 10 6	1,871 8 4	269 14 2	3,829 13 -	4,057 8	4,057 8
380 10 11	86 11 -	15 14 2	482 16 1	396 4 1	2,444 - 8	1,822 12 11	194 15 4	4,461 8 11	4,032 2 -	2,824 11 7	1,909 3 11	210 9 6	4,944 5 -	4,443 6 1	4,443 6 1
269 1 -	27 3 9	18 15 10	315 - 7	279 14 1	2,783 15 11	4,093 6 5	334 19 3	7,212 1 7	6,681 9 4	3,052 16 11	4,120 10 2	353 15 1	7,527 2 2	6,961 3 5	6,961 3 5
171 3 8	35 19 8	13 12 1	220 15 5	256 17 6	1,136 19 1	2,929 5 9	270 12 2	4,356 17 -	4,652 7 4	1,308 2 9	2,965 5 5	284 4 3	4,557 12 5	4,909 4 10	4,909 4 10
294 1 5	349 4 4	21 16 4	665 2 1	658 4 10	5,393 9 7	10,079 10 1	469 1 -	15,942 - 8	16,305 16 5	5,687 11 -	10,428 14 5	490 17 4	16,507 2 9	16,964 1 3	16,964 1 3
382 - 2	192 9 5	53 - 8	626 10 3	557 6 4	2,933 18 8	7,196 13 9	733 19 9	10,864 12 2	10,500 - 3	3,315 18 10	7,389 3 2	786 - 5	11,491 2 5	11,057 6 7	11,057 6 7
86 6 7	10 19 1	7 15 1	55 - 9	48 9 3	553 18 1	2,504 13 6	372 8 2	3,430 19 9	3,410 17 1	590 4 8	2,515 12 7	360 3 3	3,486 - 6	3,459 6 4	3,459 6 4
5,500 17 6	735 7 6	136 9 4	2,462 14 4	2,286 4 10	16,876 18 9	30,464 10 6	2,638 14 8	49,980 3 11	49,560 11 11	18,467 16 3	31,199 18 -	2,775 4 -	52,442 18 3	51,856 16 9	51,856 16 9
-	-	-	-	166 9 6	-	-	-	-	419 12 -	-	-	-	-	*586 1 6	*586 1 6
-	-	-	-	2,462 14 4	-	-	-	-	49,980 3 11	-	-	-	-	52,442 18 3	52,442 18 3

* For explanation of this difference, see preceding remarks on Firs, of Sorts.

MAST TIMBER converted from Inch and Hand Masts.
Dr.

DESCRIPTION.	SAWMILLS.				
	Quantity.		Rate.		Value.
DEPTFORD:	No.	Feet cube.	£. s. d.	Per	£. s. d.
To Value of Timber Materials drawn from Stock in the Year, viz. :—					
Contract Mast Timber :—					
Yellow Pine—Inch Masts - - - -	2	916	50 - -	each	100 - -
Riga Fir— „ - - - -	7	622	various	„	192 10 -
Virginia Pine— „ - - - -	3	266	15 - -	„	45 - -
To Labour on Conversions - - - -	-	-	- -	-	10 16 5
To Share of General Expenditure, viz. :—					
Materials - - - - -	-	-	- -	-	10 4 7
Labour - - - - -	-	-	- -	-	7 7 1
TOTAL - - -	12	1,804	- -	-	365 18 1

MAST TIMBER converted from Inch and Hand Masts.

Cr.

DESCRIPTION.	SAWMILLS.						
	Actual Cost.			Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.			
	Quantity.	Rate.		Value.	Rate.		Amount.
DEPTFORD:	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>
Produce of Timber Materials returned to Stock, viz.:—							
Mast Timber Converted:—							
Yellow Pine (Inch Masts)—30 feet and upwards.	364	— 3 5 $\frac{3}{4}$	ft. cube	63 9 9	— 5 —	ft. cube	91 — —
Riga Fir “ “ “	180	*— 14 3 $\frac{1}{2}$	“	128 11 4	— 6 6	“	58 10 —
Virginia Pine “ “ “	80	— 6 1	“	24 7 6	— 6 10	“	27 6 8
“ “ 29 to 15 feet	26	“	“	7 18 5	“	“	8 17 8
“ “ Under 15 “	2	“	“	— 12 3	“	“	— 13 8
Converted Timber, Sided:—							
Riga Fir—Under 15 feet - - -	23	*— 14 3 $\frac{1}{2}$	“	16 8 7	— 2 6	“	2 17 6
Converted Plank - - - - -	37 $\frac{3}{4}$	various	ft. sup.	26 19 3	various	ft. sup.	4 13 10
“ Board - - - - -	257	“	“	64 12 2	“	“	31 17 1
Other Returns to Stock, viz.:—							
Reserved Timber, Sided:—							
Riga Fir—10 feet and upwards - -	65	3 4 6	load	4 16 10	3 4 6	load	4 16 10
“ Under 10 feet - - - -	50	— 1 3	ft. cube	3 2 6	— 1 3	ft. cube	3 2 6
Virginia Pine—10 feet and upwards -	10	4 2 3	load	— 16 5	4 2 3	load	— 16 5
“ Under 10 feet - - - -	7	— 1 6	ft. cube	— 10 6	— 1 6	ft. cube	— 10 6
Reserved Board - - - - -	109 $\frac{1}{2}$	various	ft. sup.	11 5 7	various	ft. sup.	11 5 7
Offal Wood and Loss - - - - -	592 $\frac{1}{2}$	— — 5	ft. cube	12 7 —	— — 5	ft. cube	12 7 —
	1,804	— — —	—	365 18 1	— — —	—	258 15 3
Excess of Cost over Value at which Converted Produce at Mills has been returned to Stock—	—	— — —	—	— — —	— — —	—	107 2 10
TOTAL - - - - -	1,804	— — —	—	— — —	— — —	—	365 18 1

The officers report, with respect to the great cost of these conversions, that the rough mast spars, 7 No., were found defective, and unfit for mast purposes, at a great loss, on account of their defective condition; this great loss falling on the conversions, accounts for the apparently great cost of these productions.

Dr. **MAST TIMBER** converted from Inch and Hand Masts—*continued.* -

DESCRIPTION.	SAWPITS.				
	Quantity.		Rate.		Value.
WOOLWICH:	No.	Ft. cube.	£. s. d.	Per	£. s. d.
To Value of Timber Materials drawn from Stock in the Year, viz. :—					
Contract Mast Timber, viz :—					
Yellow Pine - Inch Masts - - -	14	4,187	various	each	513 - -
" " " Yard - - -	1	254	43 10 -	"	43 10 -
Cowdie " " Masts - - -	13	2,924	various	"	901 5 -
Riga and Red Pine " " - - -	7	878	"	"	237 10 -
" Inch Yard - - -	1	122	17 13 10	"	17 13 10
" " Bowsprits - - -	4	366	various	"	101 - 6
Riga, Dantzic, and Red Pine Hand Masts -	188	8,099	"	"	1,116 11 7
To Labour on Conversions - - -	-	-	-	-	147 6 3
To Share of General Expenditure, viz. :—					
Materials - - -	-	-	-	-	3 1 11
Labour - - -	-	-	-	-	16 14 4
TOTAL - - -	228	16,830	-	-	3,097 13 5

MAST TIMBER converted from Inch and Hand Masts—continued.

Cr.

DESCRIPTION.	SAWPITS.						
	Actual Cost.			Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.			
	Quantity.	Rate.		Value.	Rate.		Amount.
WOOLWICH:	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>
By Produce of Timber Materials returned to Stock, viz.:—							
Mast Timber Converted:							
Yellow Pine (Inch Masts, &c.), 30 ft. and upwards	1,969	- 4 4 $\frac{1}{4}$	<i>ft. cube.</i>	431 12 3	- 5 -	<i>ft. cube</i>	492 5 -
Cowdie " " "	1,533	- 10 6 $\frac{1}{2}$	"	808 10 2	- 10 -	"	766 10 -
Riga " " "	97	*- 15 1 $\frac{1}{2}$	"	73 6 -	- 6 6	"	31 10 6
Red Pine " " "	190	*- 12 - $\frac{1}{2}$	"	114 8 2	"	"	61 15 -
" " 29 to 15 ft.	24	"	"	14 9 -	"	"	7 16 -
Riga, Dantzic, and Red Pine (Hand Masts) 30 ft. and upwds.	1,489	- 6 -	"	446 2 7	"	"	483 18 6
" " 29 to 15 feet	1,253	"	"	375 8 4	"	"	407 4 6
" " Under 15 "	716	"	"	214 10 6	"	"	232 14 -
By other Returns to Stock, viz.:—							
Reserved Timber, Sided:							
Yellow Pine - 10 feet and upwards -	815	3 12 -	<i>load</i>	58 13 7	3 12 -	<i>load</i>	58 13 7
" - Under 10 feet - -	32	- 1 3	<i>ft. cube</i>	2 - -	- 1 3	<i>ft. cube</i>	2 - -
Cowdie " - 10 feet and upwards -	364	- 2 10	"	51 11 4	- 2 10	"	51 11 4
" " - Under 10 feet - -	49	- 2 7	"	6 6 7	- 2 7	"	6 6 7
Riga, Dantzic, and Red Pine—10 ft. and upwards.	1,092	various	<i>load</i>	79 6 9	various	<i>load</i>	79 6 9
" " " Under 10 ft.	119	"	<i>ft. cube</i>	8 6 2	"	<i>ft. cube</i>	8 6 2
Reserved Plank - - - - -	21	- - 4	<i>ft. sup.</i>	2 2 -	- - 4	<i>ft. sup.</i>	2 2 -
" Board - - - - -	126	various	"	12 12 -	various	"	12 12 -
Offal Wood and Loss - - - - -	6,941	- - -	-	97 6 6	- - -	-	97 6 6
Loss by Deterioration, &c. - - -	-	- - -	-	301 1 6	- - -	-	-
By Excess of Cost over Value at which Converted Produce at Pits has been returned to Stock - - - - -	16,830	- - -	-	3,097 13 5	- - -	-	2,601 18 5
	-	- - -	-	- - -	- - -	-	295 15 -
TOTAL - - -	16,830	- - -	-	- - -	- - -	-	3,097 13 5

* The great Cost of these Conversions was caused partly by the large quantity credited as ordinary Timber, at a considerably lower rate, and partly by the large proportion of Offal Wood consequent upon the nature of the Conversions and the conditions of the Spars, and which greatly enhanced the Cost of Converted Produce.

Dr. **MAST TIMBER** converted from Inch and Hand Masts—*continued.* -

DESCRIPTION.	SAWPITS.				
	Quantity.	Rate.		Value.	
CHATHAM:	No.	Ft. cube.	£. s. d.	Per	£ s. d.
To Value of Timber Materials drawn from Stock in the Year, viz. :—					
Contract Mast Timber:					
Yellow Pine - Inch Masts - - - -	4	568	various	each	61 10 -
„ „ Bowsprit - - - -	1	490	55 - -	„	55 - -
Virginia Pine - „ Masts - - - -	5	938	various	„	203 6 -
Riga, Dantzic, and Red Pine Hand Masts -	102	5,482	„	„	895 1 2
To Labour on Conversions - - - - -	-	-	-	-	92 14 8
To Share of General Expenditure, viz. :—					
Materials - - - - -	-	-	-	-	- 13 5
Labour - - - - -	-	-	-	-	17 5 9
TOTAL - - -	112	7,478	-	-	1,325 11 -

- - MAST TIMBER converted from Inch and Hand Masts—continued.

Cr.

DESCRIPTION.	SAWPITS.						
	Actual Cost.			Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.			
	Quantity.	Rate.		Value.	Rate.		Amount.
CHATHAM:	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>
Produce of Timber Materials returned to stock, viz.:—							
Mast Timber Converted:							
Yellow Pine (Inch Masts), 30 feet and upwards.	93	*- 9 3¼	ft. cube	43 2 10	- 5 -	ft. cube	23 5 -
" (Inch Bowsprit) " "	260	- 3 9½	"	49 3 3	"	"	65 - -
Virginia Pine (Inch Masts) " "	603	- 6 9¾	"	205 7 11	- 6 10	"	206 - 6
Dantzic Fir (Hand Masts) " "	747	*- 9 6¼	"	355 11 6	- 6 6	"	242 15 6
" " 29 to 15 feet	86	"	"	40 18 8	"	"	27 19 -
" " Under 15 "	23	"	"	10 18 11	"	"	7 9 6
Riga Fir, " 30 feet and upwards.	345	- 6 6¼	"	113 3 5	"	"	112 2 6
" " 29 to 15 feet	384	"	"	125 19 4	"	"	124 16 -
" " Under 15 "	180	"	"	59 - 11	"	"	58 10 -
Red Pine, " 30 feet and upwards.	269	*- 9 2½	"	123 18 4	"	"	87 8 6
" " 29 to 15 feet	55	"	"	25 6 9	"	"	17 17 6
" " Under 15 "	23	"	"	10 11 10	"	"	7 9 6
Other Returns to Stock, viz.:—							
Hand Masts (Red Pine) 2 No. - -	130	9 16 3 7 13 9	each	17 10 -	9 16 3 7 13 9	each	17 10 -
Reserved Timber, Sided:							
Yellow Pine - 10 feet and upwards -	311	3 12 3	load	22 9 5	3 12 3	load	22 9 5
" Under 10 feet - -	12	- 1 3 - 1 1	ft. cube	- 14 2	- 1 3 - 1 1	ft. cube	- 14 2
Riga, Dantzic, and Red Pine—10 feet and upwards.	629	various	load	43 14 11	various	load	43 14 11
" " " Under 10 feet	478	"	ft. cube	30 17 1	"	ft. cube	30 17 1
Reserved Plank - - - - -	26	"	ft. sup.	2 9 2	"	ft. sup.	2 9 2
" Board - - - - -	5¾	"	"	- 11 11	"	"	- 11 11
Offal Wood and Loss - - - -	2,818¼	- - 3¾	ft. cube	44 - 8	- - 3¾	ft. cube	44 - 8
	7,478	- - -	-	1,325 11 -	- - -	-	1,143 - 10
Excess of Cost over Value at which converted Produce at Pits has been returned to Stock - - - - -	-	- - -	-	- - -	- - -	-	182 10 2
TOTAL - - -	7,478	- - -	-	- - -	- - -	-	1,325 11 -

The officers report that the excess of the cost of these Conversions over the Rate Book value was caused by the number of spars that proved defective, and which were returned to Stock as Reserved; the money loss thereby falling upon the Converted Mast Timber.

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Dr. **MAST TIMBER** converted from Inch and Hand Masts—*continued.*

DESCRIPTION.	SAWPITS.				
	Quantity.		Rate.		Value.
SHEERNESS:	<i>No.</i>	<i>Ft. cubè.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>
To Value of Timber Materials drawn from Stock in the Year, viz. :—					
Contract Mast Timber :					
Yellow Pine - Inch Masts - - - -	10	3,048	various	each	395 15 -
" " " Yards - - - -	4	706	"	"	95 - -
" " " Bowsprit - - - -	1	305	34 - -	"	34 - -
Riga Fir - , Masts - - - -	3	440	various	"	130 - -
Riga, Dantzic, and Pitch Pine Hand Masts -	53	3,523	"	"	599 15 -
Converted Mast Timber :					
Yellow Pine - - - - -	1	100	- 5 -	ft. cube	25 - -
To Labour on Conversions - - - - -	-	-	-	-	74 10 2
To Share of General Expenditure, viz. :—					
Materials - - - - -	-	-	-	-	1 - 7
Labour - - - - -	-	-	-	-	14 19 10
To Excess of Value at which Converted Produce at Pits has been returned to Stock for subsequent Issue - - - - -	72	8,122	-	-	1,370 - 7
	-	-	-	-	93 5 6
TOTAL - - -	72	8,122	-	-	1,463 6 1
PORTSMOUTH:					
To Value of Timber Materials drawn from Stock the Year, viz. :—					
Contract Mast Timber :					
Yellow Pine - Inch Masts - - - -	49	11,667	various	each	1,737 - -
" " " Bowsprits - - - -	4	1,026	"	"	147 10 -
To Labour on Conversions - - - - -	-	-	-	-	157 8 4
To Share of General Expenditure, viz. :—					
Materials - - - - -	-	-	-	-	2 12 9
Labour - - - - -	-	-	-	-	5 9 2
To Excess of Value at which Converted Produce at Pits has been returned to Stock for subsequent Issue - - - - -	53	12,693	-	-	2,050 - 3
	-	-	-	-	34 9 7
TOTAL - - -	53	12,693	-	-	2,084 9 10

- MAST TIMBER converted from Inch and Hand Masts—continued.

Cr.

DESCRIPTION.	SAWPITS.						
	Actual Cost.			Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.			
	Quantity.	Rate.		Value.	Rate.		Amount.
	Quantity.	Rate.		Value.	Rate.		Amount.
SHEERNESS:	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>
Produce of Timber Materials returned to Stock, viz. :—							
Fast Timber, Converted :							
Yellow Pine (Inch Masts, &c.), 30 ft. and upwards.	2,585	- 3 11½	ft. cube	510 17 10	- 5 -	ft. cube	646 5 -
Riga Fir " " "	282	- 8 10¼	"	124 18 1	- 6 6	"	91 13 -
Dantzie Fir (Hand Masts) " " "	393	- 5 7½	"	110 9 1	"	"	127 14 6
" " 29 to 15 feet	20	"	"	5 12 5	"	"	6 10 -
Pitch Pine " 30 feet and upwards.	404	- 8 2½	"	165 14 6	"	"	131 6 -
Riga Fir " " "	516	- 5 11½	"	153 10 3	"	"	167 14 -
" " 29 to 15 feet	325	"	"	96 13 9	"	"	105 12 6
" " Under 15 "	117	"	"	34 16 2	"	"	38 - 6
Converted Timber, Sided :							
Yellow Pine - Under 15 feet - -	12	- 3 11½	"	2 7 6	- 2 6	"	1 10 -
Dantzie Fir " " - -	47	- 5 7½	"	13 4 2	- 2 4	"	5 9 8
Riga " " " - -	57	various	"	17 5 -	- 2 6	"	7 2 6
Converted Plank - - - -	1	- 1 -	ft. sup.	- 5 11	- - 5	ft. sup.	- 2 6
Over Returns to Stock, viz. :—							
Reserved Timber, Sided :							
Yellow Pine - 10 feet and upwards -	457	3 12 3	load	33 - 4	3 12 3	load	33 - 4
" Under 10 feet - -	141	- 1 3	ft. cube	8 9 3	- 1 3	ft. cube	8 9 3
" " - 1 1		- 1 1			- 1 1		
Riga, Dantzie, and Pitch Pine - 10 ft. and upwards.	314	various	load	22 13 2	various	load	22 13 2
" " " Under 10 ft.	93	"	ft. cube	6 5 10	"	ft. cube	6 5 10
Total Wood and Loss - - - -	2,358	- - 6½	"	63 17 4	- - 6½	"	63 17 4
	8,122	- - -	-	1,370 - 7	- - -	-	1,463 6 1
	-	- - -	-	-	- - -	-	-
TOTAL - - -	8,122	- - -	-	- - -	- - -	-	1,463 6 1
PORTSMOUTH:							
Produce of Timber Materials returned to Stock, viz. :—							
Fast Timber, Converted :							
Yellow Pine (Inch Masts, &c.), 30 feet and upwards	7,081	- 4 10¾	ft. cube	1,735 15 5	- 5 -	ft. cube	1,770 5 -
Over Returns to Stock, viz. :—							
Reserved Timber, Sided :							
Yellow Pine - 10 feet and upwards -	2,128	3 12 3	load	153 14 11	3 12 3	load	153 14 11
" Under 10 feet - -	1,569½	- 1 3	ft. cube	93 14 9	- 1 3	ft. cube	93 14 9
" " - 1 1		- 1 1			- 1 1		
Reserved Plank - - - -	435¾	various	ft. sup.	43 11 7	various	ft. sup.	43 11 7
" Board - - - -	19	"	"	1 17 11	"	"	1 17 11
Total Wood and Loss - - - -	1,459¾	- - 3½	ft. cube	21 5 8	- - 3½	ft. cube	21 5 8
	12,693	- - -	-	2,050 - 3	- - -	-	2,084 9 10
	-	- - -	-	-	- - -	-	-
TOTAL - - -	12,693	- - -	-	- - -	- - -	-	2,084 9 10

Dr. **MAST TIMBER** converted from Inch and Hand Masts—*continued.* -

DESCRIPTION.	SAW PITS.				
	Quantity.		Rate.		Value.
	<i>No.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>
DEVONPORT:					
To Value of Timber Materials drawn from Stock in the Year, viz.:—					
Contract Mast Timber :					
Yellow Pine—Inch Masts - - - -	7	1,447	various	each	223 10 -
" " Yards - - - -	2	544	43 10 - 31 10 -	"	75 - -
" " Bowsprits - - - -	2	420	42 - - 23 - -	"	65 - -
Cowdie Pine—, Masts - - - -	3	456	various	"	112 6 6
Dantzic Fir—, " - - - -	1	112	52 10 -	"	52 10 -
Douglas Pine—, Yards - - - -	6	793	various	"	215 10 -
Virginia, " , Mast - - - -	1	134	30 - -	"	30 - -
Rigs, Dantzic, and Pitch Pine, Hand Masts	37	3,282	various	"	649 16 10
Reserved Timber, Sided :					
Cowdie Pine—10 feet and upwards - -	1	214	- 2 10	ft. cube	30 6 4
Pitch, " , " , " - -	1	190	3 11 9	load	13 12 8
Converted Mast Timber :					
Cowdie Pine - - - - -	1	140	- 10 -	ft. cube	70 - -
To Labour on Conversions - - - - -	-	-	-	-	65 12 3
To Share of General Expenditure, viz.:—					
Materials - - - - -	-	-	-	-	- 4 10
Labour - - - - -	-	-	-	-	6 4 6
To Excess of Value at which Converted Produce at Pits has been returned to Stock for subsequent Issue - - - - -	62	7,732	-	-	1,609 13 11
	-	-	-	-	136 11 8
TOTAL - - -	62	7,732	-	-	1,746 5 7

- - - MAST TIMBER converted from Inch and Hand Masts—continued.

Cr.

DESCRIPTION.	SAWPITS.						
	Actual Cost.				Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		
	Quantity.	Rate.		Value.	Rate.		Amount.
DEVONPORT:	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>
By Produce of Timber Materials returned to Stock, viz.:—							
Mast Timber Converted:							
Yellow Pine (Inch Masts)—30 ft. and upwards.	1,620	- 4 2½	ft cube	339 13 11	- 5 -	ft. cube	405 - -
Cowdie „ („ „) „ „	425	- 8 8½	„	184 17 -	- 10 -	„	212 10 -
Douglas „ („ Yards) „ „	575	- 7 7	„	218 3 1	- 6 10	„	196 9 2
Virginia „ („ Masts) „ „	64	- 8 7½	„	27 10 9	„	„	21 17 4
Dantzic Fir („ „) „ „	96	*- 11 3½	„	54 1 3	- 6 6	„	31 4 -
„ „ (Hand Masts) „ „	1,467	- 6 1½	„	447 14 2	„	„	476 15 6
„ „ „ „ 29 to 15 ft.	20	„	„	6 2 1	„	„	6 10 -
„ „ „ „ Under 15 ft.	6½	„	„	1 19 8	„	„	2 2 3
Pitch Pine „ „ 30 ft. and upwards.	792	- 4 11	„	194 11 1	„	„	257 8 -
Riga Fir „ „ „ „	26	- 5 4½	„	7 - 7	„	„	8 9 -
By other Returns to Stock, viz.:—							
Reserved Timber, Sided:							
Yellow Pine—10 feet and upwards -	195	3 12 3	load	14 1 9	3 12 3	load	14 1 9
„ „ Under 10 feet - -	18	- 1 3 - 1 1	ft. cube	1 1 10	- 1 3 - 1 1	ft. cube	1 1 10
Cowdie „ 10 feet and upwards -	186	- 2 10	„	26 7 -	- 2 10	„	26 7 -
Riga, Dantzic, and Pitch Pine—10 ft. and upwards.	291	various	load	20 16 7	various	load	20 16 7
„ „ „ Under 10 ft.	159	„	ft. cube	8 17 6	„	ft. cube	8 17 6
Douglas Pine—Under 10 feet -	14	- 1 4	„	- 18 8	- 1 4	„	- 18 8
Virginia „ 10 feet and upwards -	42	4 3 10	load	3 10 5	4 3 10	load	3 10 5
Reserved Plank - - - - -	104¾	various	ft. cube	10 17 9	various	ft. cube	10 17 9
„ Board - - - - -	92	„	„	11 7 -	„	„	11 7 -
Offal Wood and Loss - - - -	1,538¾	1 8 2	fathom	30 1 10	1 8 2	fathom	30 1 10
	7,732	- -	-	1,609 13 11	- -	-	1,746 5 7
TOTAL - - -	7,732	- -	-	- -	- -	-	1,746 5 7

* The cost of this Conversion exceeding so much the Price at which charged to Storekeeper, was caused by the expensive Spar debited, the charge of which being equal to 9s. per foot.

MAST TIMBER converted from Inch and Hand Masts—continued.

ABSTRACT of the foregoing detailed Debit and Credit Transactions of the Conversion of MAST TIMBER

		DEBTOR.									
DOCKYARDS.	Page.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.	
		VALUE OF			TOTAL.	VALUE OF			TOTAL.		
		Timber Materials.	Labour.	General Expenditure.		Timber Materials.	Labour.	General Expenditure.			
		£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.			£. s. d.
DEPTFORD - - - -	136	- - -	- - -	- - -	- - -	337 10 -	10 16 5	17 11 8	365 18 1	365 18 1	
WOOLWICH - - - -	138	2,930 10 11	147 6 3	19 16 3	3,097 13 5	- - -	- - -	- - -	- - -	3,097 13 5	
CHATHAM - - - -	140	1,214 17 2	92 14 8	17 19 2	1,325 11 -	- - -	- - -	- - -	- - -	1,325 11 -	
SHEERNESS - - - -	142	1,279 10 -	74 10 2	16 - 5	1,370 - 7	- - -	- - -	- - -	- - -	1,370 - 7	
PORTSMOUTH - - - -	142	1,884 10 -	157 8 4	8 1 11	2,050 - 3	- - -	- - -	- - -	- - -	2,050 - 3	
DEVONPORT - - - -	144	1,537 12 4	65 12 3	6 9 4	1,609 13 11	- - -	- - -	- - -	- - -	1,609 13 11	
		8,847 - 5	537 11 8	68 7 1	9,452 19 2	337 10 -	10 16 5	17 11 8	365 18 1	9,818 17 3	
Excess of Cost over Value at which Converted Produce at Pits and Mills has been returned to Stock - }		- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	
TOTAL - - - £.		- - -	- - -	- - -	9,452 19 2	- - -	- - -	- - -	365 18 1	9,818 17 3	

- - - - - MAST TIMBER converted from Inch and Hand Masts—continued.

at the SAWPITS and SAWMILLS at the several undermentioned Dockyards in the Year 1866-67.

C R E D I T O R.

SAWPITS.					SAWMILLS.					TOTAL AT PITS AND MILLS.				
Actual Cost of Timber Materials Converted, and Returned to Stock.	Value of other Returns to Stock.			TOTAL.	Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.	Actual Cost of Timber Materials Converted, and Returned to Stock.	Value of other Returns to Stock.		TOTAL.	Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.	Actual Cost of Timber Materials Converted, and Returned to Stock.	Value of other Returns to Stock.		TOTAL.
	Reserved Timber Materials.	Offal.					Reserved Timber Materials.	Offal.				Reserved Timber Materials.	Offal.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
-	-	-	-	-	-	332 19 3	20 11 10	12 7 -	365 18 1	258 15 3	332 19 3	20 11 10	12 7 -	365 18 1
2478 7 -	521 19 11	97 6 6	3,097 13 5	2,801 18 5	-	-	-	-	-	-	2,478 7 -	521 19 11	97 6 6	3,097 13 5
1,163 3 8	118 6 8	44 - 8	1,325 11 -	1,143 - 10	-	-	-	-	-	-	1,163 3 8	118 6 8	44 - 8	1,325 11 -
1,235 14 8	70 8 7	63 17 4	1,370 - 5	1,463 6 1	-	-	-	-	-	-	1,235 14 8	70 8 7	63 17 4	1,370 - 7
1,735 15 5	292 19 2	21 5 8	2,050 - 3	2,084 9 10	-	-	-	-	-	-	1,735 15 5	292 19 2	21 5 8	2,050 - 3
1,481 13 7	97 18 6	30 1 10	1,609 13 11	1,746 5 7	-	-	-	-	-	-	1,481 13 7	97 18 6	30 1 10	1,609 13 11
8,094 14 4	1,101 12 10	256 12 -	9,452 19 2	9,239 - 9	-	332 19 3	20 11 10	12 7 -	365 18 1	258 15 3	8,427 13 7	1,122 4 8	268 19 -	9,818 17 3
-	-	-	-	213 18 5	-	-	-	-	-	107 2 10	-	-	-	*321 1 3
-	-	-	-	9,452 19 2	-	-	-	-	-	365 18 1	-	-	-	9,818 17 3

* For explanation of this difference, see preceding remarks on Mast Timber.

Dr.

ASH, BEECH, AND HORNBEAM.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.	
	Quantity.	Rate.	Value.	Quantity.	Rate.	Value.	Quantity.	Value.	Quantity.	Value.
DEPTFORD:	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Contract Timber, Rough :										
Ash - - - - -	88	- 2 3	ft. cube	9 18 -	32	- 2 3	ft. cube	3 12 -	120	13 10 -
To Labour on Conversions - - -	-	- -	-	2 11 5	-	- -	-	- 2 -	-	2 13 5
To Share of General Expenditure, viz. :—										
Materials - - - - -	-	- -	-	- 1 1	-	- -	-	- 1 11	-	- 3 -
Labour - - - - -	-	- -	-	- 3 5	-	- -	-	- 1 4	-	- 4 9
	88	- -	-	12 13 11	32	- -	-	3 17 3	120	16 11 2
To Excess of Value over Cost at which Converted Produce at Mills has been returned to Stock for subsequent Issue	-	- -	-	- -	-	- -	-	- 7 9	-	- 7 9
TOTAL - - -	88	- -	-	12 13 11	32	- -	-	4 5 -	120	16 18 11
CHATHAM:										
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Contract Timber, Rough :										
Hornbeam—12 in. diameter and upwards -	-	- -	-	- -	50	7 - -	load	7 - -	50	7 - -
„ Under 12 in. diameter	-	- -	-	- -	226	6 - -	„	27 2 4	226	27 2 4
Contract Thickstuff - - - -	-	- -	-	- -	5	11 5 -	„	1 2 6	5	1 2 6
„ Plank - - - - -	-	- -	-	- -	137	11 5 -	„	30 16 5	137	30 16 5
Reserved Plank - - - - -	-	- -	-	- -	4 $\frac{3}{4}$	- - 9	ft. sup.	- 14 3	4 $\frac{3}{4}$	- 14 3
To Labour on Conversions - - -	-	- -	-	- -	-	- -	-	7 7 10	-	7 7 10
To Share of General Expenditure, viz. :—										
Materials - - - - -	-	- -	-	- -	-	- -	-	4 5 9	-	4 5 9
Labour - - - - -	-	- -	-	- -	-	- -	-	6 14 8	-	6 14 8
TOTAL - - -	-	- -	-	- -	422$\frac{3}{4}$	- -	-	85 3 9	422$\frac{3}{4}$	85 3 9

Dr.

ASH, BEECH, AND HORNBEAM—continued.

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DESCRIPTION.	SAW PITS.				SAW MILLS.				TOTAL AT PITS AND MILLS.	
	Quantity.	Rate.		Value.	Quantity.	Rate.		Value.	Quantity.	Value.
SHEERNESS:										
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Contract Timber, Rough :										
Ash - - - - -	-	-	-	-	34	- 2 3	ft. cube	3 16 6	34	3 16 6
To Labour on Conversions - - -	-	-	-	-	-	-	-	- 2 6	-	- 2 6
To Share of General Expenditure, viz. :—										
Materials - - - - -	-	-	-	-	-	-	-	- 2 8	-	- 2 8
Labour - - - - -	-	-	-	-	-	-	-	- 3 2	-	- 3 2
TOTAL - - -	-	-	-	-	34	-	-	4 4 10	34	4 4 10
PORTSMOUTH:										
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Contract Timber, Rough :										
Ash—16 inches diameter, and above	329	6 2 6	load	40 6 -	-	-	-	- - -	329	40 6 -
„ Under 16 inches diameter -	180½	5 15 -	„	20 14 6	103¼	5 15 -	load	11 17 5	283½	32 11 11
Beech - - - - -	357	2 10 -	„	17 17 -	-	-	-	- - -	357	17 17 -
Reserved Timber, Rough :										
Ash—under 5 feet - - - -	-	-	-	-	4	- 2 1	ft. cube	- 8 4	4	- 8 4
Reserved Plank - - - -	110¾	various	ft. sup.	16 12 -	11½	various	ft. sup.	1 14 -	122	18 6 -
To Labour on Conversions - - -	-	-	-	25 5 2	-	-	-	- 14 10	-	26 - -
To Share of General Expenditure, viz. :—										
Materials - - - - -	-	-	-	- 8 3	-	-	-	- 14 11	-	1 3 2
Labour - - - - -	-	-	-	- 17 4	-	-	-	- 13 9	-	1 11 1
TOTAL - - -	977	-	-	122 - 3	118½	-	-	16 3 3	1,095½	138 3 6

ASH, BEECH, AND HORNBEAM—continued.

DESCRIPTION.	SAWPITS.					SAWMILLS.					TOTAL AT PITS AND MILLS.					
	Actual Cost.			Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost.			Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost.			Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.		
	Quantity.	Rate.	Value.	£.	s. d.	Quantity.	Rate.	Value.	£.	s. d.	Quantity.	Rate.	Value.	£.	s. d.	Amount.
SHEERNES:																
By Produce of Timber Materials returned to Stock, viz.:-																
Reserved Plank -	-	-	-	-	-	22	- 11 ft. sup.	3 9 6	- 10½ ft. sup.	3 5 8	22	- 11 ft. sup.	3 9 6	- 10½ ft. sup.	3 5 8	
" Board -	-	-	-	-	-	4½	"	- 14 3	- 4½	- 13 9	4½	"	- 14 3	- 4½	- 13 9	
Offal Wood and Loss -	-	-	-	-	-	7½	- 1½ ft. cube	- 1 1	- 1½ ft. cube	- 1 1	7½	- 1½ ft. cube	- 1 1	- 1½ ft. cube	- 1 1	
By Excess of Cost over Value at which Converted Produce at Mills has been returned to Stock						34	-	4 4 10	-	4 - 6	34	-	4 4 10	-	4 - 6	
	-	-	-	-	-	-	-	-	-	- 4 4	-	-	-	-	- 4 4	
TOTAL	-	-	-	-	-	34	-	-	-	4 4 10	34	-	-	-	4 4 10	
PORTSMOUTH:																
By Produce of Timber Materials returned to Stock, viz.:-																
Converted Timber:																
Ash—under 15 feet -	-	-	-	-	-	14½	- 3 10½ ft. cube	2 17 9	- 3 9 ft. cube	2 14 4	14½	- 6 10½ ft. cube	2 17 9	- 3 9 ft. cube	2 14 4	
Converted Plank -	65½	- 7 11 ft. cube	25 13 11	various ft. sup.	12 4 6	7	"	1 7 11	various ft. sup.	1 6 11	72½	-	27 1 10	various ft. sup.	13 11 5	
By other Returns to Stock, viz.:-																
Reserved Timber, Rough:																
Ash—under 15 feet -	-	-	-	-	-	10	- 2 2 - 2 1	1 1 4	- 2 2 - 2 1	1 1 4	10	- 2 2 - 2 1	1 1 4	- 2 2 - 2 1	1 1 4	
Reserved Thickstuff -	146½	- 1 8½ ft. cube	12 13 -	- 1 5 ft. cube	10 7 6	-	-	-	-	-	146½	- 1 8½	12 13 -	- 1 5	10 7 6	
Plank -	581½	various ft. sup.	80 11 7	various ft. sup.	78 15 9	69½	various ft. sup.	10 7 7	various ft. sup.	10 7 7	65½	various ft. sup.	90 19 2	various ft. sup.	89 3 4	
Board -	9½	- 4½	1 9 3	- 4½	1 9 3	2	- 4½ - 3½	- 5 9	- 4½ - 3½	- 5 9	11½	- 4½ - 3½	1 15 -	- 4½ - 3½	1 15 -	
Offal Wood and Loss -	173½	- 2½ ft. cube	1 12 6	- 2½ ft. cube	1 12 6	1½	- 2½ ft. cube	- 2 11	- 2½ ft. cube	- 2 11	189½	- 2½ ft. cube	1 15 5	- 2½ ft. cube	1 15 5	
By Excess of Cost over Value at which Converted Produce at Pits and Mills has been returned to Stock																
	977	-	122 - 3	-	104 9 6	118½	-	16 3 3	-	15 18 10	1,095½	-	138 3 6	-	120 8 4	
	-	-	-	-	17 10 9	-	-	-	-	- 4 5	-	-	-	-	*17 15 2	
TOTAL	977	-	-	-	122 - 3	118½	-	-	-	16 3 3	1,095½	-	-	-	138 3 6	

Dr.

ASH, BEECH, AND HORNBEAM—continued.

DESCRIPTION.	SAWPITS.			SAWMILLS.			TOTAL AT PITS AND MILLS.	
	Quantity.	Rate.	Value.	Quantity.	Rate.	Value.	Quantity.	Value.
	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>
DEVONPORT:								
To Value of Timber Materials drawn from Stock in the Year, viz. :—								
Timber, Rough :								
Hornbeam - - - - -	-	-	-	-	144	various	load	19 7 10
To Labour on Conversions - - - - -	-	-	-	-	-	-	-	11 5
To Share of General Expenditure, viz. :—								
Materials - - - - -	-	-	-	-	-	-	-	6 1
Labour - - - - -	-	-	-	-	-	-	-	8 5
TOTAL - - -	-	-	-	-	144	-	-	20 13 9

ABSTRACT of the foregoing detailed Debit and Credit Transactions of the Conversion of ASH, BEECH,

DOCKYARDS.	Page.	DEBTOR.								
		SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.
		VALUE OF			TOTAL.	VALUE OF			TOTAL.	
		Timber Materials.	Labour.	General Expenditure.		Timber Materials.	Labour.	General Expenditure.		
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
- - - -	148	9 18 -	2 11 5	- 4 6	12 13 11	3 12 -	- 2 -	- 3 3	3 17 3	16 11 2
CHATHAM - - - -	148	- - -	- - -	- - -	- - -	66 15 6	7 7 10	11 - 5	85 3 9	85 3 9
SHEERNESS - - - -	150	- - -	- - -	- - -	- - -	3 16 6	- 2 6	- 5 10	4 4 10	4 4 10
PORTSMOUTH - - - -	150	95 9 6	25 5 2	1 5 7	122 - 3	13 19 9	- 14 10	1 8 8	16 3 3	138 3 6
DEVONPORT - - - -	152	- - -	- - -	- - -	- - -	19 7 10	- 11 5	- 14 6	20 13 9	20 13 9
		105 7 6	27 16 7	1 10 1	134 14 2	107 11 7	8 18 7	13 12 8	130 2 10	264 17 -
Excess of Cost over Value at which Converted Produce at Pits and Mills has been returned to Stock - - }		- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
TOTAL - - - £.		- - -	- - -	- - -	134 14 2	- - -	- - -	- - -	130 2 10	264 17 -

ASH, BEECH, AND HORNBEAM—continued.

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DESCRIPTION.	SAWPITS.					SAWMILLS.					TOTAL AT PITS AND MILLS.											
	Actual Cost.			Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost.			Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost.			Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.								
	Quantity.	Rate.	Value.	£. s. d.	Per	Rate.	Amount.	Quantity.	Rate.	Value.	£. s. d.	Per	Rate.	Amount.	Quantity.	Rate.	Value.	£. s. d.	Per	Rate.	Amount.	
DEVONPORT:																						
Produce of Timber Materials returned to Stock, viz. :—																						
Reserved Plank - - - -	-	-	-	-	-	-	-	79½	-	4 10½ ft. cube	various	ft. sup.	13 10 4	79½	-	4 10½ ft. cube	various	ft. sup.	13 10 4			
Offal Wood and Loss - -	-	-	-	-	-	-	-	64½	1 13 5	fathom	1 9 11	1 13 5	fathom	1 9 11	1 13 5	fathom	1 9 11	1 13 5	fathom	1 9 11		
Excess of Cost over Value at which Converted Produce at Mills has been returned to Stock - - - -	-	-	-	-	-	-	-	144	-	-	20 13 9	-	-	15 - 3	-	-	20 13 9	-	-	15 - 3		
	-	-	-	-	-	-	-	-	-	-	-	-	-	5 13 6	-	-	-	-	-	5 13 6		
TOTAL - - - -	-	-	-	-	-	-	-	144	-	-	-	-	-	20 13 9	-	-	-	-	-	20 13 9		

and HORNBEAM, at the SAWPITS and SAWMILLS at the several undermentioned Dockyards in the Year 1866-67.

CREDITOR.

Actual Cost of Timber Materials converted, and returned to Stock.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.			
	Value of other Returns to Stock.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Value of other Returns to Stock.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Value of other Returns to Stock.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.	
	Reserved Timber Materials.	Offal.	£. s. d.	£. s. d.	Reserved Timber Materials.	Offal.	£. s. d.	£. s. d.	Reserved Timber Materials.	Offal.	£. s. d.	£. s. d.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
12 11 8	-	-	2 15 3	1 1 8	-	-	2 15 3	1 1 8	-	-	15 6 11	16 11 2
-	-	-	83 19 3	-	-	-	83 19 3	-	-	-	83 19 3	85 3 9
-	-	-	4 3 9	-	-	-	4 3 9	-	-	-	4 3 9	4 4 10
118 6	1 9 3	1 12 6	4 5 8	11 14 8	-	-	4 5 8	15 18 10	1 15 5	138 3 6	123 4 2	120 8 4
-	-	-	19 3 10	-	-	-	19 3 10	15 - 3	1 9 11	20 13 9	19 3 10	15 - 3
131 10 2	1 9 3	1 14 9	116 12 6	12 16 4	2 18 9	130 2 10	83 7 9	130 2 10	4 13 6	264 17 -	245 17 11	200 - 3
-	-	-	18 1 8	-	-	-	46 15 1	-	-	-	-	*64 16 9
-	-	-	134 14 2	-	-	-	134 14 2	-	-	-	-	264 17 -

This excess of Cost, more than Rate Book value at which charged to Storekeeper, appears to have arisen partly from some of the Timber proving defective, but chiefly from the Conversions being, generally, of small dimensions, thereby causing the expense of labour to be great compared with the quantity of Converted Produce. In the detail, these productions are accounted for under the head of "Reserved" Returns to Stock.

DEALS, SPRUCE. - - - -

DESCRIPTION.	SAWMILLS.					
	Quantity.	Rate.		Value.		
DEPTFORD:						
To Value of Timber Materials drawn from Stock in the Year, viz. :—	<i>Feet running.</i>	<i>£.</i>	<i>s. d.</i>	<i>Per</i>	<i>£.</i>	<i>s. d.</i>
Contract Deals, Spruce, Rough - - - - -	44,336	1	6 6	100 feet running.	587	9 -
To Labour on Conversions - - - - -	-	-	-	-	22	8 11
To Share of General Expenditure, viz. :—						
Materials - - - - -	-	-	-	-	21	13 7
Labour - - - - -	-	-	-	-	15	4 3
	-	-	-	-	646	15 9
To Excess of Value at which Converted Produce at Mills has been } returned to Stock for subsequent Issue - - - - }	-	-	-	-	70	18 9
TOTAL - - -	-	-	-	-	717	14 6
WOOLWICH:						
To Value of Timber Materials drawn from Stock in the Year, viz. :—						
Contract Deals, Spruce, Rough - - - - -	13,835	1	6 6	100 feet running.	183	6 3
To Labour on Conversions - - - - -	-	-	-	-	12	10 4
To Share of General Expenditure, viz. :—						
Materials - - - - -	-	-	-	-	20	9 3
Labour - - - - -	-	-	-	-	12	15 1
TOTAL - - -	-	-	-	-	229	- 11
CHATHAM:						
To Value of Timber Materials drawn from Stock in the Year, viz. :—						
Contract Deals, Spruce, Rough - - - - -	37,134	1	6 6	100 feet running.	492	- 6
Deals, Spruce, Ordinary and Slit - - - - -	63,214	various		"	353	8 3
To Labour on Conversions - - - - -	-	-	-	-	40	4 5
To Share of General Expenditure, viz. :—						
Materials - - - - -	-	-	-	-	23	8 9
Labour - - - - -	-	-	-	-	36	14 6
TOTAL - - -	-	-	-	-	945	16 5

DEALS, SPRUCE.

DESCRIPTION.	SAWMILLS.							
	Actual Cost.				Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.			
	Quantity.	Rate.		Value.	Rate.		Amount.	
DEPTFORD:								
Produce of Timber Materials returned to Stock, viz. :—	<i>Feet running.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	
Deals, Spruce, Ordinary and Slit, Converted, $1\frac{1}{2}$ in.	43,958	- 15 9	100 feet running.	344 14 2	- 17 -	100 feet running.	373 12 10	
" " " $1\frac{1}{4}$ "	30,922	- 13 1	"	202 1 1	- 14 8	"	226 15 1	
" " " 1 "	6,016	- 10 5	"	51 9 -	- 12 2	"	36 11 11	
" " " $\frac{3}{4}$ "	10,655	- 7 10	"	41 15 7	- 9 6	"	50 12 2	
" " " $\frac{1}{2}$ "	3,997	- 5 3	"	10 9 1	- 6 10	"	13 13 2	
Converted Scantling, 3 × 3 inches - - -	<i>Feet sup.</i> 12	- - 5	ft. sup.	- 5 -	- - 7 $\frac{1}{2}$	ft. sup.	- 7 6	
Other Returns to Stock, viz. :—	<i>Feet cube</i> 772 $\frac{1}{2}$	- - 5	ft. cube	16 1 10	- - 5	ft. cube	16 1 10	
Offal Wood and Loss - - - - -	-	- - -	-	646 15 9	- - -	-	717 14 6	
	-	- - -	-	-	- - -	-	-	
TOTAL - - -	-	- - -	-	-	- - -	-	717 14 6	
WOOLWICH:								
Produce of Timber Materials returned to Stock, viz. :—								
Deals, Spruce, Ordinary and Slit, Converted, $2\frac{1}{2}$ in.	35	1 11 10 $\frac{3}{4}$	100 feet running.	- 11 2	1 4 -	100 feet running.	- 8 5	
" " " $2\frac{1}{4}$ "	840	1 8 6 $\frac{1}{2}$	"	11 19 10	1 - 6	"	8 12 2	
" " " 2 "	390	1 5 6 $\frac{1}{2}$	"	4 19 7	1 - 6	"	3 19 11	
" " " $1\frac{1}{2}$ "	11,234	- 19 - $\frac{1}{4}$	"	107 - 1	- 17 -	"	95 9 9	
" " " $1\frac{1}{4}$ "	11,234	- 15 10 $\frac{1}{2}$	"	89 3 4	- 14 8	"	82 7 7	
" " " $\frac{3}{4}$ "	258	- 9 5 $\frac{1}{2}$	"	1 4 5	- 9 6	"	1 4 6	
" " " $\frac{1}{2}$ "	4,448	- 6 4 $\frac{1}{2}$	"	14 2 6	- 6 10	"	15 3 11	
	-	- - -	-	229 - 11	- - -	-	207 6 3	
Excess of Cost over Value at which Converted Produce at Mills has been returned to Stock - }	-	- - -	-	- - -	- - -	-	21 14 8	
TOTAL - - -	-	- - -	-	- - -	- - -	-	229 - 11	
CHATHAM:								
Produce of Timber Materials returned to Stock, viz. :—								
Deals, Spruce, Ordinary and Slit, Converted, $1\frac{1}{2}$ in.	18,483	- 16 7 $\frac{1}{4}$	100 feet running.	154 3 7	- 17 -	100 feet running.	157 2 1	
" " " $1\frac{1}{4}$ "	16,062	- 14 3 $\frac{1}{4}$	"	114 13 4	- 14 8	"	117 15 9	
" " " 1 "	12,081	- 11 11 $\frac{1}{2}$	"	72 5 7	- 12 2	"	73 9 10	
" " " $\frac{3}{4}$ "	32,210	- 9 3 $\frac{1}{2}$	"	149 10 8	- 9 6	"	152 19 11	
" " " $\frac{1}{2}$ "	14,774	- 6 8	"	48 4 11	- 6 10	"	50 9 6	
Deals, Spruce, Ordinary and Slit :—								
Planed, two sides - - - - -	22,851	various	"	124 16 7	various	"	112 15 9	
" One side - - - - -	40,363	"	"	282 1 9	"	"	254 19 5	
	-	- - -	-	945 16 5	- - -	-	919 12 3	
Excess of Cost over Value at which Converted Produce at Mills has been returned to Stock - }	-	- - -	-	- - -	- - -	-	26 4 2	
TOTAL - - -	-	- - -	-	- - -	- - -	-	945 16 5	

Dr.

DEALS, SPRUCE—continued.

		S A W M I L L S.			
D E S C R I P T I O N.		Quantity.	Rate.		Value.
S H E E R N E S S:		Feet running.	£. s. d.	Per	£. s. d.
To Value of Timber Materials drawn from Stock in the Year, viz. :—					
Contract Deals, Spruce, Rough	- - - - -	37,661	1 6 6	100 feet running.	499 - 2
Deals, Spruce, Ordinary	- - - - -	164	various	"	1 5 5
To Labour on Conversions	- - - - -	-	-	-	20 18 8
To Share of General Expenditure, viz. :—					
Materials	- - - - -	-	-	-	22 2 3
Labour	- - - - -	-	-	-	26 9 2
		-	-	-	569 15 8
To Excess of Value at which Converted Produce at Mills has been } returned to Stock for subsequent Issue - - - - - }		-	-	-	64 18 9
TOTAL - - -		-	-	-	634 14 5
P O R T S M O U T H:					
To Value of Timber Materials drawn from Stock in the Year, viz. :—					
Contract Deals, Spruce, Rough	- - - - -	107,399	1 6 6	100 feet running.	1,423 - 9
To Labour on Conversions	- - - - -	-	-	-	53 16 2
To Share of General Expenditure, viz. :—					
Materials	- - - - -	-	-	-	54 5 10
Labour	- - - - -	-	-	-	50 2 10
		-	-	-	1,581 5 7
To Excess of Value at which Converted Produce at Mills has been } returned to Stock for subsequent Issue - - - - - }		-	-	-	354 14 -
TOTAL - - -		-	-	-	1,935 19 7
D E V O N P O R T:					
To Value of Timber Materials drawn from Stock in the Year, viz. :—					
Contract Deals, Spruce, Rough	- - - - -	57,009	1 6 6	100 feet running.	755 7 5
Deals, Spruce, Ordinary and Slit	- - - - -	119,688	various	"	634 14 8
To Labour on Conversions	- - - - -	-	-	-	77 10 1
To Share of General Expenditure, viz. :—					
Materials	- - - - -	-	-	-	41 2 4
Labour	- - - - -	-	-	-	56 16 2
		-	-	-	
TOTAL - - -		-	-	-	1,565 10 8

DEALS, SPRUCE—continued.

Cr.

DESCRIPTION.	SAWMILLS.							
	Actual Cost.				Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.			
	Quantity.	Rate.		Value.	Rate.		Amount.	
SHEERNESS:	<i>Feet running.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	
Produce of Timber Materials returned to Stock, viz. :—								
Deals, Spruce, Ordinary and Slit, Converted, 2 in.	381	- 19 7	100 feet running.	3 14 7	1 - 6	100 feet running.	3 18 1	
" " " 1½ "	14,627	- 16 8	"	121 13 5	- 17 -	"	124 6 7	
" " " 1¼ "	17,536	- 13 10	"	121 11 8	- 14 8	"	128 11 11	
" " " 1 "	17,655	- 11 1	"	97 17 8	- 12 2	"	107 8 -	
" " " ¾ "	25,873	- 8 4	"	107 12 10	- 9 6	"	122 17 11	
" " " ½ "	9,704	- 5 6	"	26 17 10	- 6 10	"	33 3 1	
" Feather-edged, " -	18,722	- 6 11	"	64 17 5	- 9 6	"	88 18 7	
Other Returns to Stock, viz. :—	<i>Ft. cube.</i>							
Official Wood and Loss - - - - -	942	- - 6½	ft. cube	25 10 3	- - 6½	ft. cube	25 10 3	
	-	- - -	-	569 15 8	- - -	-	634 14 5	
	-	- - -	-	-	- - -	-	-	
TOTAL - - -	-	- - -	-	- - -	- - -	-	634 14 5	
PORTSMOUTH:								
Produce of Timber Materials returned to Stock, viz. :—								
Deals, Spruce, Ordinary and Slit, Converted, 1½ in.	80,928	- 14 9	100 feet running.	597 4 3	- 17 -	100 feet running.	687 17 9	
" " " 1 "	103,263	- 9 9½	"	506 4 9	- 12 2	"	628 3 7	
" " " ¾ "	107,292	- 7 4½	"	394 9 10	- 9 6	"	509 12 8	
" " " ½ "	8,610	- 4 9¾	"	20 14 9	- 6 10	"	29 8 4	
" Feather-edged " - -	17,024	- 7 4¼	"	62 12 -	- 9 6	"	80 17 3	
	-	- - -	-	1,581 5 7	- - -	-	1,935 19 7	
	-	- - -	-	-	- - -	-	-	
TOTAL - - -	-	- - -	-	- - -	- - -	-	1,935 19 7	
DEVONPORT:								
Produce of Timber Materials returned to Stock, viz. :—								
Deals, Spruce, Ordinary and Slit, Converted, 1½ in.	41,473	- 16 11¼	100 feet running.	352 3 6	- 17 -	100 feet running.	352 10 5	
" " " 1¼ "	14,229	- 14 3¼	"	101 10 2	- 14 8	"	104 6 11	
" " " 1 "	3,971	- 11 6½	"	22 18 3	- 12 2	"	24 3 1	
" " " ¾ "	37,760	- 8 10	"	166 14 1	- 9 6	"	179 7 2	
" " " ½ "	53,334	- 6 1¼	"	163 - 2	- 6 10	"	182 5 2	
Deals, Spruce, Ordinary and Slit :—								
Planed, two sides - - - - -	119,688	various	"	759 4 6	various	"	674 12 5	
	-	- - -	-	1,565 10 8	- - -	-	1,517 5 2	
Excess of Cost over Value at which Converted Produce at Mills has been returned to Stock - - }	-	- - -	-	- - -	- - -	-	48 5 6	
TOTAL - - -	-	- - -	-	- - -	- - -	-	1,565 10 8	

Dr.

DEALS, SPRUCE—continued.

DESCRIPTION.	SAWMILLS.			
	Quantity.	Rate.		Value.
PEMBROKE:				
To Value of Timber Materials drawn from Stock in the Year, viz. :—	<i>Ft. running.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>
Contract Deals, Spruce, Rough - - - - -	2,437	1 6 6	100 feet running.	32 5 9
To Labour on Conversions - - - - -	- -	- -	-	3 19 4
To Share of General Expenditure, viz. :—				
Materials - - - - -	- -	- -	-	2 7 4
Labour - - - - -	- -	- -	-	2 8 10
TOTAL - - -	- -	- -	-	41 1 3

ABSTRACT of the foregoing detailed Debit and Credit Transactions of the
in the Year

DOCKYARDS.	Page.	DEBTOR.			
		SAWMILLS.			TOTAL.
		VALUE OF			
		Timber Materials.	Labour.	General Expenditure.	
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
DEPTFORD - - - -	154	587 9 -	22 8 11	36 17 10	646 15 9
WOOLWICH - - - -	154	183 6 3	12 10 4	33 4 4	229 - 11
CHATHAM - - - -	154	845 8 9	40 4 5	60 3 3	945 16 5
SHEERNESS - - - -	156	500 5 7	20 18 8	48 11 5	569 15 8
PORTSMOUTH - - - -	156	1,423 - 9	53 16 2	104 8 8	1,581 5 7
DEVONPORT - - - -	156	1,390 2 1	77 10 1	97 18 6	1,565 10 8
PEMBROKE - - - -	158	32 5 9	3 19 4	4 16 2	41 1 3
		4,961 18 2	231 7 11	386 - 2	5,579 6 3
Excess of Value at which Converted Produce at Mills has been returned to Stock for subsequent Issue - - -		- - -	- - -	- - -	390 6 9
TOTAL - - - -		- - -	- - -	- - -	5,969 13 -

- - - - - DEALS, SPRUCE—continued.

Cr.

DESCRIPTION.	SAWMILLS.							
	Actual Cost.				Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.			
	Quantity.	Rate.		Value.	Rate.		Amount.	
PEMBROKE:	<i>Feet running.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	
By Produce of Timber Materials returned to Stock, viz. :—								
Deals, Spruce, Ordinary and Slit, Converted - 2 in.	468	1 3 -	100 feet running.	5 7 8	1 - 6	100 feet running.	4 15 11	
" " " - $\frac{3}{4}$ "	5,738	- 10 8	"	30 11 10	- 9 6	"	27 5 1	
" " " - $\frac{1}{2}$ "	234	- 7 8	"	- 17 11	- 6 10	"	- 16 -	
By other Returns to Stock, viz. :—	<i>Fl. cube.</i>		<i>ft. cube</i>					
Offal Wood and Loss - - - - -	122	- - 8 $\frac{1}{2}$	ft. cube	4 3 10	- - 8 $\frac{1}{2}$	ft. cube	4 3 10	
	-	- - -	-	41 1 3	- - -	-	37 - 10	
By Excess of Cost over Value at which Converted Produce } at Mills has been returned to Stock - - - - - }	-	- - -	-	- - -	- - -	-	4 - 5	
TOTAL - - -	-	- - -	-	- - -	- - -	-	41 1 3	

Conversion of SPRUCE DEALS at the SAWMILLS at the several undermentioned Dockyards 1866-67.

C R E D I T O R .

SAWMILLS.				
Actual Cost of Timber Materials Converted, and Returned to Stock.	Value of other Returns to Stock.		TOTAL.	Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.
	Reserved Timber Materials.	Offal.		
<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
630 13 11	- - -	16 1 10	646 15 9	717 14 6
229 - 11	- - -	- - -	229 - 11	207 6 3
945 16 5	- - -	- - -	945 16 5	919 12 3
544 5 5	- - -	25 10 3	569 15 8	634 14 5
1,581 5 7	- - -	- - -	1,581 5 7	1,935 19 7
1,565 10 8	- - -	- - -	1,565 10 8	1,517 5 2
36 17 5	- - -	4 3 10	41 1 3	37 - 10
5,533 10 4	- - -	45 15 11	5,579 6 3	5,969 13 -
-	-	-	-	-
- - -	- - -	- - -	- - -	5,969 13 -

Dr. **BLOCKS, WEDGES, AND DEALS, PLANED.** - -

DESCRIPTION.	SAWMILLS.				
	Quantity.		Rate.		Value.
SHEERNESS:	<i>Feet.</i>	<i>Feet running.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>
To Value of Timber Materials drawn from Stock in the Year, viz.:—					
Timber, of Sorts - - - - -	245	-	various	ft.cube	86 11 1
Dantzic Deck Deals - - - - -	-	8,355	,,	each	254 18 3
To Labour on Conversions - - - - - ,	-	-	-	-	36 19 -
To Share of General Expenditure, viz.:—					
Materials - - - - -	-	-	-	-	59 4 2
Labour - - - - -	-	-	-	-	46 14 -
TOTAL - - -	-	-	-	-	484 6 6

Dr. **DEALS, YELLOW PINE.** - - - -

DESCRIPTION.	SAWMILLS.				
	Quantity.		Rate.		Value.
DEVONPORT:	<i>Ft.cube.</i>	<i>Feet running.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>
To Value of Timber Materials drawn from Stock in the Year, viz.:—					
Contract Deals, Yellow Pine - - - - -	391 $\frac{3}{4}$	1,343	3 6 -	100 feet running.	44 6 5
To Labour on Conversions - - - - -	-	-	-	-	- 7 3
To Share of General Expenditure, viz.:—					
Materials - - - - -	-	-	-	-	- 3 11
Labour - - - - -	-	-	-	-	- 5 3
TOTAL - - -	391 $\frac{3}{4}$	-	-	-	45 2 10

BLOCKS, WEDGES, AND DEALS, PLANED.

Cr.

DESCRIPTION.	SAWMILLS.						
	Actual Cost.			Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.*			
	Quantity.	Rate.		Value.	Rate.		Amount.
	No.	£. s. d.	Per	£. s. d.	£. s. d.	Per	£. s. d.
SHEERNESS:							
By Produce of Timber Materials returned to Stock in the Year, viz.:-							
Converted Blocks, Anvil - - -	8	1 5 - 1/4	each	10 - 3	1 4 11 1/2	each	9 19 6
„ Wedges, Oak - - -	6,050	1 12 -	100	(†) 96 15 11	1 2 6	100	68 1 3
	feet running.						
Deals, Spruce, planed - - -	136,248	- 1 6 1/4	100 feet	104 4 3	- - 5	100 feet	28 7 8
„ Dantzic Deck, planed - - -	8,355	various	„	(‡) 254 18 3	various	„	(§) 282 8 10
By Returns from General Expenditure - -	-	- - -	-	18 7 10	- - -	-	18 7 10
	-	- - -	-	484 6 6	- - -	-	407 5 1
By Excess of Cost over Value at which Converted Produce at Mills has been returned to Stock - - - - -	-	- - -	-	- - -	- - -	-	77 1 5
TOTAL - - -	-	- - -	-	- - -	- - -	-	484 6 6

* Figures in *Italics* are the Cost of Produce not having a Rate Book Value, as nearly as could be ascertained, at the time the Articles were turned; the other figures are Rate Book Prices.
(†) This amount of Cost for producing wedges was caused by the Timber, issued for this service, being charged at the full rate of Contract Timber.
(‡) This amount showing the cost to be 27 l. 10 s. 7 d. less than that at which credited to the ship, appears to be caused by the deals having been issued to, and returned from Conversion; while the labour has been charged direct to ships, and not included in this amount. The Rate Book value of 282 l. 8 s. 10 d. (§), at which charged to Storekeeper, is for the deals planed.

DEALS, YELLOW PINE.

DESCRIPTION.	SAWMILLS.						
	Actual Cost.			Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.*			
	Quantity.	Rate.		Value.	Rate.		Amount.
	Ft. cube.	£. s. d.	Per	£. s. d.	£. s. d.	Per	£. s. d.
DEVONPORT:							
By Produce of Timber Materials returned to Stock, viz.:-							
Deals, Yellow Pine, Converted - 2 in.	187 1/2	- - 5	ft. sup.	23 4 5	- - 5	ft. sup.	23 8 4
„ „ „ - 1 1/2 „	56 1/2	- - 3 1/2	„	6 19 5	- - 3 1/2	„	7 - 7
„ „ „ - 1 1/4 „	40 1/2	- - 3	„	5 - 5	- - 3	„	4 17 3
„ „ „ - 1 „	17 3/4	- - 2 1/2	„	2 4 -	- - 2 1/2	„	2 4 5
„ „ „ - 3/4 „	51 1/2	- - 2	„	6 8 2	- - 1 3/4	„	6 - 7
„ „ „ - 3/2 „	5 1/2	- - 1 1/2	„	- 13 7	- - 1 1/4	„	- 13 9
By other returns to Stock, viz.-							
Offal Wood and Loss - - - -	32 3/4	1 8 2	fathom	- 12 10	1 8 2	fathom	- 12 10
	391 1/4	- - -	-	45 2 10	- - -	-	44 17 9
By Excess of Cost over Value at which Converted Produce at Mills has been returned to Stock - - - - -	3	- - -	-	- - -	- - -	-	- 5 1
TOTAL - - -	391 1/4	- - -	-	- - -	- - -	-	45 2 10

Dr.

DEALS, DECK, DANTZIC.

DESCRIPTION.	SAWMILLS.			
	Quantity.	Rate.		Value.
DEPTFORD:				
To Value of Timber Materials drawn from Stock in the Year, viz. :—	<i>Feet running.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>
Contract Deals, Deck, 4 in. - - - - -	276½	1 5 9	each of 33 feet	10 15 9
To Labour on Conversions - - - - -	-	-	-	- 8 5
To Share of General Expenditure, viz. :—				
Materials - - - - -	-	-	-	- 8 2
Labour - - - - -	-	-	-	- 5 8
TOTAL - - -	-	-	-	11 18 -
CHATHAM:				
To Value of Timber Materials drawn from Stock in the Year, Viz. :—				
Contract Deals, Deck - - - - 4 in. - - -	19,565	1 5 9	each of 33 feet	763 6 7
" " - - - - 3 " - - -	10,147	- 17 9	30 "	300 3 6
" " - - - - 2½ " - - -	2,779	- 14 7	30 "	67 10 11
" " - - - - 2 " - - -	488	- 9 11	25 "	9 13 7
To Labour on Conversions - - - - -	-	-	-	45 7 4
To Share of General Expenditure, viz. :				
Materials - - - - -	-	-	-	26 9 1
Labour - - - - -	-	-	-	41 8 6
To Excess of Value at which Converted Produce at Mills has been } returned to Stock for subsequent Issue - - - - - }	32,979	-	-	1,253 19 6
	-	-	-	5 14 7
TOTAL - - -	32,979	-	-	1,259 14 1

ABSTRACT of the foregoing detailed Debit and Credit Transactions of the Dockyards in the

DOCKYARDS.	Page.	DEBTOR.			
		SAWMILLS.			TOTAL.
		VALUE OF			
		Timber Materials.	Labour.	General Expenditure.	
DEPTFORD - - - - -	163	£. s. d. 10 15 9	£. s. d. - 8 5	£. s. d. - 13 10	£. s. d. 11 18 -
CHATHAM - - - - -	163	1,140 14 7	45 7 4	67 17 7	1,253 19 6
Excess of Value at which Converted Produce at Mills has been returned to Stock for sub- sequent Issue - - - - -		1,151 10 4	45 15 9	68 11 5	1,265 17 6
		- - -	- - -	- - -	2 1 5
TOTAL - - - - -	£.	- - -	- - -	- - -	1,267 18 11

DEALS, DECK, DANTZIC.

Cr.

DESCRIPTION.	SAWMILLS.							
	Actual Cost.				Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for Subsequent Issue.			
	Quantity.	Rate.		Value.	Rate.		Amount.	
DEPTFORD:								
By Produce of Timber Materials returned to Stock, viz. :—	<i>Feet running.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	
Deals, Deck, Converted, 3 in. - - - -	214½	1 5 10	each of 30 feet.	9 5 3	- 17 9	each of 30 feet.	6 6 1	
" " 2½ " - - - -	62	1 1 8	"	2 4 10	- 14 7	"	1 10 1	
By Other Returns to Stock, viz. :—	<i>ft. cube</i>							
Offal Wood and Loss - - - -	19	- - 5	<i>ft. cube</i>	- 7 11	- - 5	<i>ft. cube</i>	- 7 11	
	-	- - -	-	11 18 -	- - -	-	8 4 10	
By Excess of Cost over Value at which Converted Pro- duce at Mills has been returned to Stock - - }	-	- - -	-	- - -	- - -	-	3 13 2	
TOTAL - - -	-	- - -	-	- - -	- - -	-	11 18 -	
CHATHAM:								
By Produce of Timber Materials returned to Stock, viz. :—								
Deals, Deck, edged and planed, two sides 4 in. -	13,887	4 6 7	100 feet running.	601 3 9	4 7 1	100 feet running.	604 13 3	
" " " " 3 "	9,627	3 5 7½	"	315 16 10	3 6 -	"	317 13 10	
" " " " 2½ "	2,390	2 13 11	"	64 8 6	2 14 3	"	64 16 7	
By other Returns to Stock, viz. :—								
Deals, Deck, edged, and not planed - - -	7,075	various	"	272 10 5	various	"	272 10 5	
	32,979	- - -	-	1,253 19 6	- - -	-	1,259 14 1	
TOTAL - - -	32,979	- - -	-	- - -	- - -	-	1,259 14 1	

Conversion of DEALS, DECK, DANTZIC, at the SAWMILLS at the several undermentioned Year 1866-67.

C R E D I T O R.				
SAWMILLS.				
Actual Cost of Timber Materials Converted, and Returned to Stock.	Value of other Returns to Stock.		TOTAL.	Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for Subsequent Issue.
	Reserved Timber Materials.	Offal.		
<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
11 10 1	- - -	- 7 11	11 18 -	8 4 10
981 9 1	272 10 5	- - -	1,253 19 6	1,259 14 1
992 19 2	272 10 5	- 7 11	1,265 17 6	1,267 18 11
				1,267 18 11

Dr. BLOCKS, WOOD PAVING.

DESCRIPTION.	SAWMILLS.			
	Quantity.	Rate.		Value.
DEPTFORD:	Ft.cube.	£. s. d.	Per	£. s. d.
To Value of Timber Materials drawn from Stock in the Year, viz. :—				
Offal Wood, Oak - - - - -	2,880	- - 6	ft.cube	72 - -
To Labour on Conversions - - - - -	-	- - -	-	15 9 6
To Share of General Expenditure, viz :—				
Materials - - - - -	-	- - -	-	14 19 2
Labour - - - - -	-	- - -	-	12 11 7
TOTAL - - -	2,880	- - -	-	115 - 3
DEVONPORT:				
To Value of Timber Materials drawn from Stock in the Year, viz. :—				
Offal Wood, Oak - - - - -	6,840	- 17 -	fathom	80 15 -
To Labour on Conversions - - - - -	-	- - -	-	58 17 5
To Share of General Expenditure, viz :—				
Materials - - - - -	-	- - -	-	31 4 6
Labour - - - - -	-	- - -	-	43 2 11
TOTAL - - -	6,840	- - -	-	213 19 10

ABSTRACT of the foregoing detailed Debit and Credit Transactions of the Dockyards in the

DOCKYARDS.	Page.	DEBTOR.			
		SAWMILLS			TOTAL.
		VALUE OF			
		Timber Materials.	Labour.	General Expenditure.	
DEPTFORD - - - - -	165	£. s. d. 72 - -	£. s. d. 15 9 6	£. s. d. 27 10 9	£. s. d. 115 - 3
DEVONPORT - - - - -	165	80 15 -	58 17 5	74 7 5	213 19 10
		152 15 -	74 6 11	101 18 2	329 - 1
Excess of Cost over Value at which Converted Produce at Mills has been returned to Stock - - - - -		- - -	- - -	- - -	- - -
TOTAL - - -		- - -	- - -	- - -	329 - 1

BLOCKS, WOOD PAVING. Cr.

DESCRIPTION.	SAWMILLS.							
	Actual Cost.				Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.			
	Quantity.	Rate.		Value.	Rate.		Amount.	
DEPTFORD:	<i>Ft. cube</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	
By Produce of Timber Materials returned to Stock, viz. :—								
Converted Blocks, for Wood Paving - -	1,152 or 256 sq. yds.	*- 8 4½	yard sup.	106 18 3	- 4 -	yard sup.	51 4 -	
By other Returns to Stock, viz. :—								
Offal Wood and Loss - - - -	1,728	- 6 9	fathom	8 2 -	- 6 9	fathom	8 2 -	
	2,880	- -	-	115 - 3	- -	-	59 6 -	
By Excess of Cost over Value at which Con- verted Produce at Mills has been returned to Stock - - - - -	- -	- -	-	- -	- -	-	55 14 3	
TOTAL - - -	2,880	- -	-	- -	- -	-	115 - 3	
DEVONPORT:								
By Produce of Timber Materials returned to Stock, viz. :—								
Converted Blocks, for Wood Paving - -	3,338 or 741½ sq.yds.	*- 4 7½	yard sup.	172 13 -	- 4 -	yard sup.	148 7 -	
By other Returns to Stock, viz. :—								
Offal Wood and Loss - - - -	3,502	- 17 -	fathom	41 6 10	- 17 -	fathom	41 6 10	
	6,840	- -	-	213 19 10	- -	-	189 13 10	
By Excess of Cost over Value at which Con- verted Produce at Mills has been returned to Stock - - - - -	- -	- -	-	- -	- -	-	24 6 -	
TOTAL - - -	6,840	- -	-	- -	- -	-	213 19 10	

* The difference in the cost of producing these blocks at Deptford and Devonport Yards being, at the former 8 s. 4½ d., and at the latter 4 s. 7½ d. per yard super., has arisen from the offal wood being charged at Deptford at the Rate Book price of 6 d. per cubic foot, and at Devonport, by mistake, at 17 s. per fathom, the rate for "firewood."

Conversion of BLOCKS, WOOD PAVING, at the SAWMILLS at the several undermentioned Year 1866-67.

C R E D I T O R.				
S A W M I L L S.				
Actual Cost of Timber Materials Converted, and Returned to Stock.	Value of other Returns to Stock.		TOTAL.	Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.
	Reserved Timber Materials.	Offal.		
<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
106 18 3	- - -	8 2 -	115 - 3	59 6 -
172 13 -	- - -	41 6 10	213 19 10	189 13 10
279 11 3	- - -	49 8 10	329 - 1	248 19 10
- - -	- - -	- - -	- - -	80 - 3
- - -	- - -	- - -	- - -	329 - 1

Dr. OLD OAK AND SUBSTITUTES. - - - -										
DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS & MILLS.	
	Quantity.	Rate.	Value.		Quantity.	Rate.	Value.		Quantity.	Value.
SHEERNESS:	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s.</i>
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Old Timber - - - - -	132	- 2 2½	ft. cube	14 8 10	254	- 2 2½ - 1 9½	ft. cube	27 12 5	386	42 1
To Labour on Conversions - - - -	-	- - -	-	10 6 3	-	- - -	-	1 14 2	-	12 -
To Share of General Expenditure, viz. :—										
Materials - - - - -	-	- - -	-	- 2 10	-	- - -	-	1 16 1	-	1 18
Labour - - - - -	-	- - -	-	2 1 7	-	- - -	-	2 3 2	-	4 4
	132	- - -	-	26 19 6	254	- - -	-	33 5 10	386	60 5
To Excess of Value over Cost at which Converted Produce at Mills has been returned to Stock for subsequent Issue }	-	- - -	-	- - -	-	- - -	-	11 5 4	-	11 5
TOTAL - - - -	132	- - -	-	26 19 6	254	- - -	-	44 11 2	386	71 10
PORTSMOUTH:										
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Old Timber - - - - -	4,550	- 2 8	ft. cube	606 13 4	644	- 2 8	ft. cube	85 17 4	5,194	692 10
„ Thickstuff - - - - -	4	- 2 9	„	- 11 -	-	- - -	-	- - -	4	- 11
„ Plank - - - - -	330	- - 7	ft. sup.	38 10 -	65½	- - 7	ft. sup.	7 12 10	395½	46 2
To Labour on Conversions - - - -	-	- - -	-	104 19 11	-	- - -	-	9 14 10	-	114 14
To Share of General Expenditure, viz. :—										
Materials - - - - -	-	- - -	-	1 14 11	-	- - -	-	9 16 9	-	11 11
Labour - - - - -	-	- - -	-	3 12 5	-	- - -	-	9 1 9	-	12 14
TOTAL - - - -	4,884	- - -	-	756 1 7	709½	- - -	-	122 3 6	5,593½	878 5

Cr. OLD OAK AND SUBSTITUTES.

DESCRIPTION.	SAWPITS.					SAWMILLS.					TOTAL AT PITS AND MILLS.										
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.			Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.			Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.								
	Quantity.	Rate.	Value.	£. s. d.	Per	Quantity.	Rate.	Value.	£. s. d.	Per	Quantity.	Rate.	Value.	£. s. d.	Per						
SHEERNESSE: By Produce of Timber Materials returned to Stock, viz. :- Converted Timber - - - - - " Plank - - - - - " Board - - - - - By other Returns to Stock, viz. :- Reserved Timber - - - - - " Plank - - - - - Offal Wood and Loss - - - - - By Excess of Cost over Value at which Converted Produce at Pits has been returned to Stock - - - - - TOTAL - - - - -	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Per</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Per</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Per</i>						
	81	- 4 11½	ft. cube	19 19 4	- 4 4½	ft. cube	17 14 5	158	- 2 11	ft. cube	23 - -	- 4 4½	ft. cube	34 11 3	239	- 3 7½	ft. cube	42 19 4	- 4 4½	ft. cube	52 5 8
	-	-	-	-	-	-	-	-	- 8	ft. sup.	- 1 1	ft. sup.	- 1 1	ft. sup.	4	- 8	ft. sup.	- - 8	- 1 1	ft. sup.	- 1 1
	-	-	-	-	-	-	-	-	various	"	1 12 11	various	"	1 6 7	8	various	"	1 12 11	various	"	1 6 7
	11	- 2 2½	ft. cube	1 4 1	- 2 2½	ft. cube	1 4 1	-	-	-	-	-	-	-	11	- 2 2½	"	1 4 1	- 2 2½	ft. cube	1 4 1
	40	various	ft. sup.	5 16 1	various	ft. sup.	5 16 1	46	various	ft. sup.	8 1 4	various	ft. sup.	8 1 4	86	various	"	13 17 5	various	ft. sup.	13 17 5
	-	-	-	-	-	-	-	41½	- 4½	ft. cube	- 10 11	- 4½	ft. cube	- 10 11	41½	- 4½	ft. cube	- 10 11	- 4½	ft. cube	- 10 11
	132	-	-	26 19 6	-	-	24 14 7	254	-	-	33 5 10	-	-	44 11 2	386	-	-	60 5 4	-	-	69 5 9
	-	-	-	-	-	-	2 4 11	-	-	-	-	-	-	-	-	-	-	-	-	-	2 4 11
	132	-	-	-	-	-	26 19 6	254	-	-	-	-	-	44 11 2	386	-	-	-	-	-	71 10 8
Net Cost of Converted Produce at Pits and Mills, less than Price at which charged to Storekeeper - - - - -																- £. 9 - 5					
PORTSMOUTH: By Produce of Timber Materials returned to Stock, viz. :- Converted Timber - - - - - " Plank - - - - - " Board - - - - - By other Returns to Stock, viz. :- Offal Wood and Loss - - - - - By Excess of Cost over Value at which Converted Produce at Pits and Mills has been returned to Stock - - - - - TOTAL - - - - -																					
	2,688	- 4 0½	ft. cube	610 - 7	- 4 4	ft. cube	582 8 -	304½	- 4 8½	ft. cube	71 16 9	- 4 4	ft. cube	65 19 6	2,992½	- 4 4	ft. cube	681 17 4	- 4 4	ft. cube	648 7 6
	569	"	"	127 13 6	- 1 -	ft. sup.	113 16 -	162½	"	"	38 10 1	- 1 -	ft. sup.	32 10 -	731½	- 4 6½	foot cube	166 8 7	- 1 -	ft. sup.	146 6 -
	5½	"	"	1 4 9	- 4 4	"	1 2 -	41	"	"	9 14 9	- 4 4	"	8 4 4	46½	- 4 4	"	10 19 6	- 4 4	"	9 6 4
	1,621½	- 2½	"	16 17 9	- 2½	ft. cube	16 17 9	201½	- 2½	"	2 1 11	- 2½	ft. cube	2 1 11	1,823	- 2½	"	18 19 8	- 2½	ft. cube	18 19 8
	4,884	-	-	756 1 7	-	-	714 3 9	709½	-	-	122 3 6	-	-	108 15 9	5,593½	-	-	878 5 1	-	-	822 19 6
	-	-	-	-	-	-	41 17 10	-	-	-	-	-	-	13 7 9	-	-	-	-	-	-	55 5 7
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	4,884	-	-	-	-	-	756 1 7	709½	-	-	-	-	-	122 3 6	5,593½	-	-	-	-	-	878 5 1

Dr.

OLD OAK AND SUBSTITUTES—continued.

DESCRIPTION.	SAWPITS.			SAWMILLS.			TOTAL AT PITS AND MILLS.			
	Quantity.	Rate.	Value.	Quantity.	Rate.	Value.	Quantity.	Value.		
DEVONPORT:	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>Ft. cube.</i>	<i>£. s. d.</i>
To Value of Timber Materials drawn from Stock in the Year, viz. :—										
Old Timber - - - - -	245	- 2 2	ft. cube	26 10 10	2,149	- 2 2	ft. cube	232 16 2	2,394	259 7 -
„ Plank - - - - -	-	-	-	-	593½	- - 6½	ft. sup.	64 5 11	593½	64 5 11
To Labour on Conversions - - - - -	-	-	-	2 15 3	-	-	-	40 8 8	-	43 3 11
To Share of General Expenditure, viz. :—										
Materials - - - - -	-	-	-	- 2	-	-	-	21 9 -	-	21 9 2
Labour - - - - -	-	-	-	- 5 4	-	-	-	29 12 9	-	29 18 1
To Excess of Value over Cost at which Converted Produce at Pits and Mills has been returned to Stock for subsequent Issue - - - - -	245	-	-	29 11 7	2,742½	-	-	388 12 6	2,987½	418 4 1
	-	-	-	- 16 9	-	-	-	24 18 9	-	25 15 6
TOTAL - - -	245	-	-	30 8 4	2,742½	-	-	413 11 3	2,987½	443 19 7

ABSTRACT of the foregoing detailed Debit and Credit Transactions of the Conversion of OLD OAK and

DOCKYARDS,		Page.	DEB T O R.									
			SAW P I T S.				SAW M I L L S.				TOTAL AT P I T S AND M I L L S.	
			V A L U E O F			TOTAL.	V A L U E O F			TOTAL.		
			Timber Materials.	Labour.	General Expenditure.		Timber Materials.	Labour.	General Expenditure			
			£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
SHEERNESS	- - -	166	14 8 10	10 6 3	2 4 5	26 19 6	27 12 5	1 14 2	3 19 3	33 5 10	60 5 4	
PORTSMOUTH	- - -	166	645 14 4	104 19 11	5 7 4	756 1 7	93 10 2	9 14 10	18 18 6	122 3 6	878 5 1	
DEVONPORT	- - -	168	26 10 10	2 15 3	- 5 6	29 11 7	297 2 1	40 8 8	51 1 9	388 12 6	418 4 1	
TOTAL		- - -	686 14 -	118 1 5	7 17 3	812 12 8	418 4 8	51 17 8	73 19 6	544 1 10	1,356 14 6	
Excess of Cost over Value, and Value over Cost at which Converted Produce at Pits and Mills has been returned to Stock		- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	22 16 4	22 16 4	
TOTAL		- - -	- - -	- - -	- - -	812 12 8	- - -	- - -	- - -	566 18 2	1,379 10 10	

OLD OAK AND SUBSTITUTES—continued.

DESCRIPTION.	SAWPITS.					SAWMILLS.					TOTAL AT PITS AND MILLS.					
	Actual Cost.			Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost.			Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost.			Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.		
	Quantity.	Rate.	Value.	Rate.	Amount.	Quantity.	Rate.	Value.	Rate.	Amount.	Quantity.	Rate.	Value.	Rate.	Amount.	
DEVONPORT: By Produce of Timber Materials returned to Stock, viz. :— Converted Timber " Plank " Board By other Returns to Stock, viz. :— Reserved Timber " Plank Offal Wood and Loss Total	<i>Ft. cube.</i>	<i>s. d.</i>	<i>£. s. d.</i>	<i>s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	
	135	4 2½	28 8 3	4 4	ft. cube	29 5 -	21	4 1	ft. cube	4 5 9	4 4	ft. cube	4 11 -	156	4 4	ft. cube
	-	-	-	-	-	-	5½	"	"	1 1 5	1 1	ft. sup.	1 2 9	5½	4 1	ft. cube
	-	-	-	-	-	-	1,551	"	"	316 13 4	- 5½	"	341 5 6	1,551	- 5½	"
	6	2 2	- 13 -	2 2	ft. cube	- 13 -	7	2 2	"	- 15 2	2 2	ft. cube	- 15 2	13	2 2	ft. cube
	-	-	-	-	-	-	581½	- 6½	ft. sup.	62 19 5	- 6½	ft. sup.	62 19 5	581½	- 6½	ft. sup.
	104	7 2	- 10 4	7 2	fathom	- 10 4	577	7 2	fathom	2 17 5	7 2	fathom	2 17 5	681	7 2	fathom
	245	-	29 11 7	-	-	30 8 4	2,742½	-	-	388 12 6	-	-	413 11 3	2,987½	-	-
	-	-	-	-	-	30 8 4	2,742½	-	-	-	-	-	413 11 3	2,987½	-	-
	-	-	-	-	-	30 8 4	2,742½	-	-	-	-	-	413 11 3	2,987½	-	-

SUBSTITUTES at the SAWPITS and SAWMILLS at the several undermentioned Dockyards in the Year 1866-67.

CREDITOR.

[illegible]

Net Cost of Converted Produce at Pits and Mills, more than } £. 20 0 8
Price at which charged to Storekeeper }

Dr. OLD FIR, OF SORTS, &c. - - - - -											
DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.		
	Quantity.	Rate.	Value.		Quantity.	Rate.	Value.		Quantity.	Value.	
DEPTFORD:	Ft. cube.	£. s. d.	Per	£. s. d.	Ft. cube.	£. s. d.	Per	£. s. d.	Ft. cube.	£. s. d.	
To Value of Timber Materials drawn from Stock in the Year, viz. :—											
Old Timber - - - - -	-	-	-	-	60	-	10½ ft. cube	2 12 6	60	2 12 6	
To Labour on Conversions - - - -	-	-	-	-	-	-	-	- 13 9	-	- 13 9	
To Share of General Expenditure, viz. :—											
Materials - - - - -	-	-	-	-	-	-	-	- 13 3	-	- 13 3	
Labour - - - - -	-	-	-	-	-	-	-	- 9 5	-	- 9 5	
	-	-	-	-	60	-	-	4 8 11	60	4 8 11	
To Excess of Value at which Converted Produce at Mills has been returned to Stock for subsequent Issue - - - }	-	-	-	-	-	-	-	1 17 5	-	1 17 5	
TOTAL - - -	-	-	-	-	60	-	-	6 6 4	60	6 6 4	
SHEERNESS:											
To Value of Timber Materials drawn from Stock in the Year, viz. :—											
Old Timber - - - - -	585	various	ft. cube	20 12 5	7,026	various	ft. cube	225 14 5	7,611	246 6 10	
Reconverted Timber Materials - -	-	-	-	-	113	„	„	6 14 9	113	6 14 9	
Reserved Plank - - - - -	-	-	-	-	26	„	ft. sup.	1 5 7	26	1 5 7	
To Labour on Conversions - - - -	-	-	-	13 7 2	-	-	-	60 7 -	-	73 14 2	
To Share of General Expenditure, viz. :—											
Materials - - - - -	-	-	-	- 3 8	-	-	-	63 14 11	-	63 18 2	
Labour - - - - -	-	-	-	2 13 9	-	-	-	76 5 5	-	78 19 2	
TOTAL - - -	585	-	-	36 17 -	7,165	-	-	434 2 1	7,750	470 19 1	

OLD FIR, OF SORTS, &c.

Cr.

DESCRIPTION.	SAWPITS.					SAWMILLS.					TOTAL AT PITS AND MILLS.							
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.			Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.			Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.					
	Quantity.	Rate.	Value.	Rate.	Amount.	Quantity.	Rate.	Value.	Rate.	Amount.	Quantity.	Rate.	Value.	Rate.	Amount.			
DEPTFORD: By Produce of Timber Materials returned to Stock, viz. :— Converted Plank - - - - - " Board - - - - - By other Returns to Stock, viz. :— Reserved Board - - - - - Offal Wood and Loss - - - - - TOTAL - - - - -	Ft. cube.	£. s. d.	Per	£. s. d.	Per	£. s. d.	Ft. cube.	£. s. d.	Per	£. s. d.	Per	£. s. d.	Ft. cube.	£. s. d.	Per	£. s. d.		
	-	-	-	-	-	17½	- - 3½ ft. sup.	1 8 1	- - 5 ft. sup.	2 3 4	17½	- - 3½ ft. sup.	1 8 1	- - 5 ft. sup.	2 3 4			
	-	-	-	-	-	26	various	2 1 9	various	3 3 11	26	various	2 1 9	various	3 3 11			
	-	-	-	-	-	14½	- - 2	- 18 8	- - 2	- 18 8	14½	- - 2	- 18 8	- - 2	- 18 8			
	-	-	-	-	-	2	- - 2½ ft. cube	- - 5	- - 2½ ft. cube	- - 5	2	- - 2½ ft. cube	- - 5	- - 2½ ft. cube	- - 5			
	-	-	-	-	-	60	-	4 8 11	-	6 6 4	60	-	4 8 11	-	6 6 4			
	-	-	-	-	-	60	-	-	-	6 6 4	60	-	-	-	6 6 4			
	-	-	-	-	-	995	various	71 19 1	various	63 16 3	1,356	various	101 12 9	various	89 10 7			
	-	-	-	-	-	2,234	"	163 7 8	"	141 4 7	2,236	"	163 10 9	"	141 7 1			
	-	-	-	-	-	810½	"	65 12 7	"	55 19 7	819½	"	66 6 7	"	56 11 7			
SHEERNES: By Produce of Timber Materials returned to Stock, viz. :— Converted Timber - - - - - " Plank - - - - - " Board - - - - - By other Returns to Stock, viz. :— Reserved Timber - - - - - " Plank - - - - - " Board - - - - - Offal Wood and Loss - - - - - TOTAL - - - - -	Ft. cube.	£. s. d.	Per	£. s. d.	Per	£. s. d.	Ft. cube.	£. s. d.	Per	£. s. d.	Per	£. s. d.	Ft. cube.	£. s. d.	Per	£. s. d.		
	361	various	ft. cube	29 13 8	various	ft. cube	25 14 4	various	ft. cube	71 19 1	various	ft. cube	63 16 3	various	ft. cube	89 10 7		
	2	"	"	- 3 1	"	ft. sup.	- 2 6	"	ft. sup.	163 7 8	"	ft. sup.	141 4 7	"	ft. sup.	141 7 1		
	9	"	"	- 14 -	"	"	- 12 -	"	"	65 12 7	"	"	55 19 7	"	"	56 11 7		
	122	"	"	3 18 1	"	ft. cube	3 18 1	"	ft. cube	1 14 5	"	ft. cube	1 14 5	"	ft. cube	5 12 6		
	10	"	ft. sup.	- 9 10	"	ft. sup.	- 9 10	"	ft. sup.	10 18 10	"	ft. sup.	10 18 10	"	ft. sup.	11 8 8		
	14½	"	"	- 14 5	"	"	- 14 5	"	"	91 8 5	"	"	91 8 5	"	"	92 2 10		
	66½	- - 6½ ft. cube	1 3 11	- - 6½ ft. cube	29 1 1	- - 6½ ft. cube	29 1 1	- - 6½ ft. cube	29 1 1	- - 6½ ft. cube	29 1 1	- - 6½ ft. cube	29 1 1	- - 6½ ft. cube	30 5 -	30 5 -		
	585	-	-	36 17 -	-	-	32 15 1	-	-	434 2 1	-	-	394 3 2	-	-	426 18 3		
	-	-	-	-	-	-	4 1 11	-	-	-	-	-	39 18 11	-	-	44 - 10		
By Excess of Cost over Value at which Converted Produce at Pits and Mills has been returned to Stock														-	-	-	470 19 1	

Dr.

OLD FIR, OF SORTS, &c.—continued.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.					
	Quantity.	Rate.		Value.	Quantity.	Rate.		Value.	Quantity.	Value.				
PORTSMOUTH:	<i>Ft. cube.</i>	<i>£.</i>	<i>s. d.</i>	<i>Per</i>	<i>£.</i>	<i>s. d.</i>	<i>Ft. cube.</i>	<i>£.</i>	<i>s. d.</i>	<i>Ft. cube.</i>	<i>£.</i>	<i>s. d.</i>		
To Value of Timber Materials drawn from Stock in the Year, viz. :—														
Old Timber - - - - -	4,080	-	-	10 ft. cube	170	-	-	1,939½	-	-	10 ft. cube	80 16 3	6,019½	250 16 3
„ Thickstuff - - - - -	-	-	-	-	-	-	-	10	-	-	11 „	- 9 2	10	- 9 2
„ Plank - - - - -	51½	-	-	2 ft. sup.	1 14 4	-	-	113½	-	-	2 ft. sup.	3 15 8	165	5 10 -
„ Board - - - - -	-	-	-	-	-	-	-	32	-	-	1 „	1 12 1	32	1 12 1
To Labour on Conversions - - - -	-	-	-	-	124 14 1	-	-	-	-	-	-	8 12 -	-	133 6 1
To Share of General Expenditure, viz. :—														
Materials - - - - -	-	-	-	-	2 1 8	-	-	-	-	-	-	8 13 6	-	10 15 2
Labour - - - - -	-	-	-	-	4 7 2	-	-	-	-	-	-	8 - 7	-	12 7 9
To Excess of Value at which Converted Produce at Mills has been returned to Stock for subsequent Issue - - - }	4,131½	-	-	-	302 17 3	2,095	-	-	-	111 19 3	6,226½	414 16 6		
	-	-	-	-	-	-	-	-	-	32 - 9	-	32 - 9		
TOTAL - - - -	4,131½	-	-	-	302 17 3	2,095	-	-	-	144 - -	6,226½	446 17 3		
DEVONPORT:														
To Value of Timber Materials drawn from Stock in the Year, viz. :—														
Old Timber - - - - -	129	-	-	9 ft. cube	4 16 9	6,002	-	-	9 ft. cube	225 1 6	6,131	229 18 3		
„ Plank - - - - -	-	-	-	-	-	596½	-	-	2½ ft. sup.	22 7 4	596½	22 7 4		
„ Board - - - - -	-	-	-	-	-	6½	-	-	¼ „	- 4 11	6½	- 4 11		
To Labour on Conversions - - - -	-	-	-	-	2 8 9	-	-	-	-	12 15 10	-	15 4 7		
To Share of General Expenditure, viz. :—														
Materials - - - - -	-	-	-	-	- - 2	-	-	-	-	6 15 7	-	6 15 9		
Labour - - - - -	-	-	-	-	- 4 8	-	-	-	-	9 7 7	-	9 12 3		
To Excess of Value at which Converted Produce at Mills has been returned to Stock for subsequent Issue - - - }	129	-	-	-	7 10 4	6,605	-	-	-	276 12 9	6,734	284 3 1		
	-	-	-	-	-	-	-	-	-	3 18 2	-	3 18 2		
TOTAL - - - -	129	-	-	-	7 10 4	6,605	-	-	-	280 10 11	6,734	288 1 3		

OLD FIR, OF SORTS, &c.—continued.

DESCRIPTION.	SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.			
	Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Mills and Charged to Stock for subsequent Issue.		Actual Cost.		Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.	
	Quantity.	Rate.	Value.	Rate.	Amount.	Quantity.	Rate.	Value.	Quantity.	Rate.	Value.	Amount.
PORTSMOUTH:												
By Produce of Timber Materials returned to Stock, viz. :—												
Converted Timber	1,482½	1 11½ ft. cube	145 16	— 1 7 ft. cube	117 7 3	486½	— 1 2½ ft. cube	29 14 5	— 1 7 ft. cube	38 10 3	1,969	175 10 5
" Thickstuff	171	"	16 16 4	"	13 10 9	5	"	— 6 1	"	— 7 11	176	17 2 5
" Plank	1,041½	"	103 10 2	— 4 ft. sup.	69 8 8	402	"	24 19 3	— 4 ft. sup.	26 15 8	1,443½	128 9 5
" Board	186	"	18 10	— 1½	13 19 3	1,006½	"	54 2 8	— 1½	75 9 4	1,192½	72 12 8
By other Returns to Stock, viz. :—												
Official Wood and Loss	1,280½	— 3½ ft. cube	18 4 9	— 3½ ft. cube	18 4 9	195½	— 3½	2 16 10	— 3½ ft. cube	2 16 10	1,445½	21 1 7
By Excess of Cost over Value at which Converted Produce at Pits has been returned to Stock	4,131½	—	302 17 3	—	232 10 8	2,095	—	111 19 3	—	144	6,226½	414 16 6
TOTAL	4,131½	—	—	—	302 17 3	2,095	—	—	—	144	6,226½	414 16 6
DEVONPORT:												
By Produce of Timber Materials returned to Stock, viz. :—												
Converted Timber	29	— 2 11½ ft. cube	4 5 1½	— 1 6 ft. cube	2 3 6	675½	— 1 5½ ft. cube	49 3 3	— 1 6 ft. cube	50 13 3	704½	53 8 4
" Plank	2½	"	— 7 4	— 4½ ft. sup.	— 4 6	855½	"	62 5 3	— 4½ ft. sup.	64 3 3	858	62 12 7
" Board	—	—	—	—	—	227½	"	16 11 1	— 1½	17 1 3	227½	16 11 1
By other Returns to Stock, viz. :—												
Reserved Timber	49	— 9	1 16 9	— 9 ft. cube	1 16 9	1,016	— 9	38 2	— 9 ft. cube	38 2	1,065	39 18 9
" Plank	—	—	—	—	—	597½	— 2½ ft. sup.	22 8 4	— 2½ ft. sup.	22 8 4	597½	22 8 4
" Board	7½	— ¾ ft. sup.	— 7 6	— ¾ ft. sup.	— 7 6	1,644½	— ¾	61 13 5	— ¾	61 13 5	1,652	62 — 11
Official Wood and Loss	41	1 4 — fathom	— 13 8	1 4 — fathom	— 13 8	1,588½	1 4 — fathom	26 9 5	1 4 — fathom	26 9 5	1,629½	27 3 1
By Excess of Cost over Value at which Converted Produce at Pits has been returned to Stock	129	—	7 10 4	—	5 5 11	6,605	—	276 12 9	—	280 10 11	6,734	284 3 1
TOTAL	129	—	—	—	7 10 4	6,605	—	—	—	—	6,734	288 1 3
NET COST OF CONVERTED PRODUCE AT PITS AND MILLS, MORE THAN PRICE AT WHICH CHARGED TO STOREKEEPER												
£. 38 5 10												

OLD FIR, OF SORTS, &c.—*continued.*

ABSTRACT of the foregoing detailed Debit and Credit Transactions of the Conversion of OLD FIR, &c.,

DOCKYARDS.	Page.	DEBTOR.									
		SAWPITS.				SAWMILLS.				TOTAL AT PITS AND MILLS.	
		VALUE OF			TOTAL.	VALUE OF			TOTAL.		
		Timber Materials.	Labour.	General Expenditure.		Timber Materials.	Labour.	General Expenditure.			
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
DEPTFORD - - -	170	- - -	- - -	- - -	- - -	2 12 6	- 13 9	1 2 8	4 8 11	4 8 11	
SHEERNESS - - -	170	20 12 5	13 7 2	2 17 5	36 17 -	233 14 9	60 7 -	140 - 4	434 2 1	470 19 1	
PORTSMOUTH - - -	172	171 14 4	124 14 1	6 8 10	302 17 3	86 13 2	8 12 -	16 14 1	111 19 3	414 16 6	
DEVONPORT - - -	172	4 16 9	2 8 9	- 4 10	7 10 4	247 13 9	12 15 10	16 3 2	276 12 9	284 3 1	
		197 3 6	140 10 -	9 11 1	347 4 7	570 14 2	82 8 7	174 - 3	827 3 -	1,174 7 7	
Excess of Cost over Value at which Con- verted Produce at Pits and Mills has been returned to Stock - - -		- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	
TOTAL - - - £.		- - -	- - -	- - -	347 4 7	- - -	- - -	- - -	827 3 -	1,174 7 7	

OLD FIR, OF SORTS, &c.—continued.

at the SAWPITS and SAWMILLS at the several undermentioned Dockyards in the Year 1866-67.

C R E D I T O R.

S A W P I T S.					S A W M I L L S.					T O T A L A T P I T S A N D M I L L S.				
Actual Cost of Timber Materials Converted, and Returned to Stock.	Value of other Returns to Stock.			Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.	Actual Cost of Timber Materials Converted, and Returned to Stock.	Value of other Returns to Stock.			Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.	Actual Cost of Timber Materials Converted, and Returned to Stock.	Value of other Returns to Stock.			Rate Book Price, or Value at which Timber Materials have been Credited to the Pits and Mills and Charged to Stock for subsequent Issue.
	Reserved Timber Materials.	Offal.	TOTAL.			Reserved Timber Materials.	Offal.	TOTAL.			Reserved Timber Materials.	Offal.	TOTAL.	
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
-	-	-	-	-	3 9 10	- 18 8	- - 5	4 8 11	6 6 4	3 9 10	- 18 8	- - 5	4 8 11	6 6 4
30 10 9	5 2 4	1 3 11	36 17 -	32 15 1	300 19 4	104 1 8	29 1 1	434 2 1	394 3 2	331 10 1	109 4 -	30 5 -	470 19 1	426 18 3
284 12 0	-	18 4 9	302 17 3	232 10 8	109 2 5	-	2 16 10	111 19 3	144 - -	393 14 11	-	21 1 7	414 16 6	376 10 8
4 12 5	2 4 3	- 13 8	7 10 4	5 5 11	137 19 7	122 9 9	26 9 5	276 12 9	280 10 11	132 12 -	124 8 -	27 3 1	284 3 1	285 16 10
319 15 8	7 6 7	20 2 4	347 4 7	270 11 8	541 11 2	227 4 1	58 7 9	827 3 -	825 - 5	861 6 10	234 10 8	78 10 1	1,174 7 7	1,095 12 1
-	-	-	-	76 12 11	-	-	-	-	2 2 7	-	-	-	-	78 15 6
-	-	-	-	347 4 7	-	-	-	-	827 3 -	-	-	-	-	1,174 7 7

BALANCE SHEETS

SHOWING THE

VALUE OF MATERIALS AND COST OF LABOUR EXPENDED
IN MANUFACTURING AND REPAIRING
ARTICLES ON CONVERSION AT THE SEVERAL WORKSHOPS
IN HER MAJESTY'S DOCKYARDS,
AND THE NET COST OF THE PRODUCE THEREOF,
For the Year 1866-67.

R O P E R I E S. - - - - -

Dr.

DESCRIPTION.	QUANTITY.	WEIGHT.	RATE.			VALUE.	
	Barrels.	Tons. cwt. qrs. lbs.	£.	s. d.	Per	£. s. d.	£. s.
CHATHAM:							
YARN, MACHINE-SPUN:							
To Value of Materials drawn from Stock, viz.:							
Work in hand (at its Cost to end of last Year)	-	17 4 0 19	-	-	-	728 13 1	728 13
To Value of Materials drawn from Stock in the Year, viz.:							
Hemp, Petersburg	-	444 10 3 23	30	3 0	ton	13,414 4 5	
„ Riga	-	317 14 0 7	32	9 6	„	10,317 8 -	
„ Italian	-	125 0 1 14	41	- -	„	5,125 15 4	
„ Bands, of sorts	-	4 15 0 0	various		„	108 6 -	
„ Tyers	-	3 12 1 14	20	5 -	„	73 5 5	
Tar, vegetable	1,493	179 2 2 0	- 16 6 ½		barrel	1,185 4 1	30,224 3
To Labour on Conversions	-	-	-	-	-	3,188 1 1	3,188 1
To General Expenditure, viz.:							
Repairs and Maintenance of Machinery and Tools:							
Materials	-	-	-	-	-	263 - 9	
Labour	-	-	-	-	-	460 12 8	
Working Machinery, including Steam Power:							
Materials	-	-	-	-	-	981 2 8	
Labour	-	-	-	-	-	96 5 -	
Other Charges:							
Materials	-	-	-	-	-	20 1 9	
Labour	-	-	-	-	-	663 11 2	2,484 14
TOTAL	- - -	1,091 19 1 21	-	-	-	- - -	36,625 11
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue							
	-	-	-	-	-	- - -	5,417 4
						TOTAL - - - £.	42,042 15 1

ROPERIES.

Cr.

DESCRIPTION.	Hemp. — Description.	Yarns.	Size of Yarn.	Weight. Tons, cwt, qrs, lbs.	ACTUAL COST.						Rate Book Price, or Value at which Articles have been Credited to the Shop, and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
					Materials.	Labour.	General Expenditure.	Rate.	Per	£. s. d.	£. s. d.	Per																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
													£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
CHATHAM:																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
YARN, MACHINE-SPUN:																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
By Produce of New Work Returned to Stock, viz.:																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
Yarn, tarred	-	-	-	-	Italian	-	106-947	30 & 40	80	4	1	2	3,052	-	11	365	19	11	284	6	8	48	2	2	41	17	9	3,702	7	6	64	-	-	ton	4,817	3	7	-	-	1,114	16	1																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
Ditto	-	-	-	-	Petersburg	-	633-112	20 to 30	474	14	3	11	13,600	12	-	1,439	12	4	1,118	1	6	35	11	7	33	5	1	16,153	5	10	42	-	-	"	17,775	5	10	-	-	1,617	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
Ditto	-	-	-	-	Riga	-	443-696	25 & 30	332	16	2	11	10,261	18	9	1,160	19	1	901	17	4	37	11	9	36	8	8	12,324	15	2	44	10	-	"	14,246	12	-	-	-	1,921	16	10																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
Yarn, white	-	-	-	-	Italian	-	70-756	25 & 30	44	5	2	1	1,897	12	3	110	11	2	85	17	8	50	3	7	46	7	6	2,094	1	1	72	-	-	"	2,749	10	2	-	-	655	9	1																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
Ditto	-	-	-	-	Petersburg	-	33-012	20 & 25	20	13	1	2	662	9	4	40	15	3	31	12	11	35	13	2	35	10	7	734	17	6	43	10	-	"	861	2	1	-	-	126	4	7																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
Ditto	-	-	-	-	Riga	-	2-500	25 & 40	1	11	1	3	55	5	8	4	5	0	3	6	7	41	7	11	38	6	1	62	18	-	57	-	-	"	82	6	6	-	-	19	8	6																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
Oakum, white	-	-	-	-	-	-	-	-	7	19	0	7	176	10	2	12	8	5	9	13	-	24	19	4	-	-	-	198	11	7	20	5	-	"	161	1	-	37	10	7	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
By other Returns to Stock, viz.:																-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cost of Produce less than Price at which charged to Storekeeper - - - £.

* Figures in *Italics* are the cost of produce, net having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.

† The cost of produce less than price at which charged to Storekeeper is caused, chiefly, by the yarns issued for tarring being debited at the actual cost of spinning them by machinery; the Rate Book prices in the year of these accounts, and at which they were valued for store and for credit to shop, were for yarn hand-spun.

The difference of 5,417 l. 4 s. 6 d. represents the profit realised on the manufacture of yarn in the year, by the introduction of machinery.

Dr.

ROPERIES—continued.

DESCRIPTION.	QUANTITY.	WEIGHT.	RATE.		VALUE.		
CHATHAM—continued.							
CORDAGE:							
To Value of Materials drawn from Stock, viz.:							
Work in Hand (at its Cost to end of last Year)	-	2 3 2 26	-	-	443 17 3	443 17 3	
To Value of Materials drawn from Stock in the Year, viz.:							
Yarn, tarred, Italian hemp	56'848	42 12 3 8	64 - - to	ton	2,468 17 6		
Ditto - Petersburg ditto	507'587	380 19 2 7	42 - - to	"	14,944 13 8		
Ditto - Riga - - ditto	265'293	199 2 0 3	44 10 - 41 - -	"	8,441 1 11		
Ditto - Dressed - ditto	5'150	3 17 1 0	30 10 -	"	117 15 10		
Yarn, white, Italian hemp	70'633	43 19 0 18	72 - - to	"	2,729 6 9		
Ditto - Petersburg ditto	29'767	18 12 0 10	60 - - 43 - - 41 - -	"	776 13 9		
Ditto - Riga - - ditto	2'485	1 11 0 7	57 - - 45 10 -	"	81 13 6		
Yarn, selected from worn cordage	-	28 1 1 20	23 - -	"	645 12 10		
Yarn, coir	-	5 0 0 10	34 - -	"	170 2 8		
Hides, raw, and cuttings	-	5 4 0 21	various	cwt.	916 8 1		
Hemp, raw, Petersburg	-	0 1 1 0	30 3 6	ton	1 17 8		
Ditto. tyers, for oakum	-	14 0 1 2	20 5 -	"	283 15 6		
Hide rope, old, for hearts	-	0 6 2 14	1 9 6	cwt.	9 15 6		
Cordage, old, for unlaying	-	46 14 1 24	20 - -	ton	934 9 2		
Worsted, for marking cordage	-	2 2 1 26½	24 9 -	cwt.	1,038 14 7		
Tallow and oil	-	1 2 0 20	-	-	49 9 8	33,610 8 7	
To Labour on Conversions	-	-	-	-	1,909 13 10	1,909 13 10	
To General Expenditure, viz.:							
Repairs and Maintenance of Machinery and Tools:							
Materials	-	-	-	-	128 2 2		
Labour	-	-	-	-	128 14 4		
Working Machinery, including Steam Power:							
Materials	-	-	-	-	154 4 6		
Labour	-	-	-	-	60 - 9		
Other Charges:							
Materials	-	-	-	-	50 5 5		
Labour	-	-	-	-	259 3 -	780 10 2	
TOTAL	- - -	795 10 2 20½	-	-	-	36,744 9 10	
YARN ACCOUNT - - - - brought forward	-	1,091 19 1 21	-	-	-	36,625 11 5	
CORDAGE ACCOUNT - - - - brought down	-	795 10 2 20½	-	-	-	36,744 9 10	
TOTAL	- - -	1,887 10 0 13½	-	-	-	73,370 1 3	
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue	-	-	-	-	-	5,185 1 4	
TOTAL	- - -	-	-	-	£.	78,555 2 7	

ROPERIES—continued.

Cr.

DESCRIPTION.	Hemp. — Description.	Size of Yarn.	Weight. Tons, cwt. qrs. lbs.	A C T U A L C O S T.					Rate Book Price, or Value at which Articles have been Credited to the Shop, and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price Charged to Storekeeper.	
				Materials.	Labour.	General Expenditure.	Rate.	Total.	Rate.			Amount.
									£. s. d.	£. s. d.		
CHATHAM—continued.												
CORDAGE:												
By Produce of New Work returned to Stock, viz.:												
Cordage, Tarred:												
Boltrope - - - - -	Italian - -	30 to 40	17 18 1 7½	1,133 9 7	40 6 6	14 6 8	69 2 6	1,188 2 9	71 - -	1,213 18 6	-	25 15 9
Cable-laid, above 10 inches	Petersburg -	20	25 11 1 20½	899 4 10	47 12 11	11 6 10	37 9 5	958 4 7	38 10 -	984 10 2	-	26 5 7
Ditto - under 10 "	Ditto - -	25 and 30	67 17 2 8	2,720 1 4	142 12 5	50 13 10	50 6 3	2,913 7 7	46 - -	2,874 18 4	38 9 3	-
Cable, transporting, under 10 inches	Ditto - -	25	10 19 1 5	433 11 2	23 6 11	5 16 10	42 4 -	462 14 11	42 - -	460 10 4	2 4 7	-
Hawser-laid, 4 strands	Riga - -	25 and 30	29 8 - 15	1,268 16 5	58 2 5	20 12 11	48 - 10	1,347 11 9	48 10 -	1,376 11 4	-	28 19 7
Ditto - 3 "	Petersburg -	25 and 30	209 10 8 24½	8,894 11 1	404 19 -	143 18 6	46 9 5	9,443 8 7	45 10 -	9,348 13 1	94 15 6	-
Ditto - 3 "	Italian - -	25 and 30	24 14 3 10	1,374 2 3	38 3 6	13 11 2	61 1 -	1,425 16 11	61 10 -	1,451 - 2	-	25 3 3
Ditto - 3 "	Riga - -	25 and 30	166 5 1 21	7,189 8 3	278 7 5	98 19 1	56 18 2	7,566 14 9	49 - -	7,620 8 11	-	53 14 2
Lines, for clews	Petersburg -	25	7 8 0 3	335 8 1	62 6 3	22 3 -	56 14 7	419 17 4	54 - -	399 13 5	20 3 11	-
Ditto - - - - -	Riga - -	25	3 18 0 4	189 10 10	32 10 6	11 11 -	59 17 6	233 12 4	65 - -	253 12 4	-	20 - -
Lashing, hammock	Petersburg -	25	4 14 2 16½	202 18 11	29 - 10	10 6 6	51 4 -	242 6 3	46 10 -	220 1 1	22 5 2	-
Ditto - - - - -	Riga - -	25	0 12 0 25	28 3 -	3 14 11	1 6 8	54 7 4	33 4 7	49 - -	29 18 11	3 5 8	-
Lashing, hawser-laid	Petersburg -	20	54 18 2 3	1,970 2 -	75 14 10	26 18 -	37 14 9	2,072 14 10	38 10 -	2,114 13 3	-	41 18 5
Ditto - - - - -	Dressed	20	3 8 3 4	109 11 6	3 17 11	1 7 9	33 7 11	114 17 2	33 - -	113 9 11	1 7 3	-
Ditto - Remanufactured	- - - - -	-	0 15 1 26	19 2 3	1 18 -	- 13 6	28 - 4	21 13 9	24 - -	18 11 7	3 2 2	-
Nettlestuff	Italian - -	40	0 1 1 10	4 13 10	1 7 -	- 9 7	97 6 6	65 10 8	50 - -	5 11 2	- 19 3	-
Spun yarn	Riga - -	30	1 7 0 20	64 10 8	14 - 9	- 5 3	48 4 5	796 7 7	28 - -	769 18 4	26 9 3	-
Ditto - Remanufactured	- - - - -	-	27 9 3 21½	726 19 9	51 3 10	18 4 -	28 19 3	796 7 7	28 - -	769 18 4	124 11 6(a)	-
Yarn, selected from worn cordage	- - - - -	-	24 15 1 14	569 6 2	92 2 11	32 16 -	28 - 7	694 5 1	23 - -	569 13 7	-	-
Cordage, White:												
Boltrope - - - - -	Italian - -	30 to 40	3 5 2 13	214 7 10	7 10 9	2 13 6	79 13 6	224 12 1	78 - -	224 1 2	- 10 11	-
Hawser-laid, 4 strands	Ditto - -	30	0 18 0 3	57 14 6	2 4 5	- 15 8	67 7 7	60 14 7	68 10 -	61 14 10	-	1 - 3
Ditto - 3 "	Ditto - -	25 to 40	39 19 3 16	2,511 8 9	91 17 2	32 12 7	80 10 5	2,635 18 6	79 - -	2,653 7 5	-	17 8 11
Ditto - 3 "	Petersburg -	25	5 11 1 13½	244 5 11	9 19 9	3 11 -	62 12 8	257 16 8	64 10 -	264 10 1	-	6 13 5
Ditto - 3 "	Riga - -	25	0 11 3 13	27 7 9	1 3 8	- 8 5	48 17 3	28 19 10	47 10 -	20 13 3	-	- 13 5
Nettlestuff	Ditto - -	40	0 19 2 19	65 15 5	15 10 10	5 10 5	88 5 10	86 16 8	50 - -	53 7 -	3 9 8	-
Spun yarn	Petersburg -	20	13 1 0 27	575 4 6	21 11 -	7 13 6	46 5 5	604 9 -	44 - -	574 14 7	29 14 5	-
Coir rope - - - - -	- - - - -	-	5 0 1 9½	176 1 10	67 10 3	23 19 5	53 17 2	267 11 6	44 10 -	223 4 10	44 6 8(b)	-
Hide tiller ropes	- - - - -	-	4 17 2 15	992 8 7	188 14 2	67 3 2	46 19 7	1,248 5 11	- 2 3 lb.	1,230 3 9	18 2 2	-
Oakum, from hemp tyers	- - - - -	-	13 11 2 3	283 15 6	63 16 6	22 13 8	27 5 6	370 5 8	20 5 -	274 18 5	95 7 3(c)	-
Hemp, batchelled	- - - - -	-	0 1 0 0	1 12 7	- - -	- - -	32 11 8	1 12 7	38 10 -	1 18 6	-	- 5 11
By other Returns to Stock, viz.:												
Surplus materials, &c.	- - - - -	-	23 1 3 2	523 12 8	- - -	109 14 2	- - -	633 6 10	- - -	633 6 10	-	-
Work in Hand	- - - - -	-	1 4 2 13	246 18 1	51 12 6	18 7 7	- - -	316 18 2	- - -	316 18 2	-	-
By Balance of weight, being loss in manufacture	- - - - -	-	1 10 2 7	- - -	- - -	- - -	- - -	- - -	- - -	- - -	-	-
By Difference between Value as per actual weight and weight obtained from Cordage Table.	- - - - -	-	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	-	-
By Excess of Cost over Value at which the above has been returned to Stock				795 10 2 20½	1,909 13 10	780 10 2	- - -	36,744 9 10	- - -	36,512 6 8	529 4 7	297 1 5
TOTAL				- - -	- - -	- - -	- - -	- - -	- - -	- - -	232 3 2	-
TOTAL				- - -	- - -	- - -	- - -	- - -	- - -	- - -	232 3 2	-
YARN ACCOUNT - - brought forward				1,091 19 1 21	3,188 1 1	2,484 14 -	- - -	36,625 11 5	- - -	42,042 15 11	-	5,417 4 6(d)
CORDAGE ACCOUNT - brought down -				795 10 2 20½	1,909 13 10	780 10 2	- - -	36,744 9 10	- - -	36,512 6 8	232 3 2	-
TOTAL				1,887 10 0 13½	5,097 14 11	3,265 4 2	- - -	73,370 1 3	- - -	78,555 2 7	232 3 2	5,417 4 6

* Figures in *Italics* are the cost of produce, not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.

(a) The cost value of selected yarn from deershead cordage more than price at which charged to Storekeeper was occasioned this year by the returns credited to this conversion being chiefly paperstuffs, and therefore of comparatively small money value.

(b) The cost of produce more than price at which charged to Storekeeper arises from the oakum being a conversion from hemp tyers, whereas the Rate Book price is for oakum produced from the offal of hemp batchelled or dressed for spinning by hand. This oakum should therefore have been valued for credit to shop and charged to stock at the cost, and not at the Rate Book price.

(c) See remarks on this difference, in foot note, (*) page 179.

Dr.

ROPERIES—continued.

DESCRIPTION.	QUANTITY.	WEIGHT.	RATE.			VALUE.							
SHEERNESS :			Tons. cwt. qrs. lbs.			£.	s. d.	Per	£.	s. d.	£.	s. d.	
SPUN-YARN AND YARN FROM OLD CORDAGE :													
To Value of Materials drawn from Stock in the Year, viz. :													
Cordage, Old, for unlaying	- - - -	- -	25	0	1	0	20	-	-	ton	500	5	-
Yarn, selected	- - - -	- -	14	15	1	5	23	-	-	„	330	11	9
Worsted, for marking Cordage	- - - -	- -	0	3	1	8	24	9	-	cwt.	81	7	4
											921 4 1		
To Labour on Conversions			-			-			-			75 6 1	
To General Expenditure, viz. :												75 6 1	
Other Charges :													
Materials	- - - -	- -	-	-	-	-	-	-	-	-	-	2	6
Labour	- - - -	- -	-	-	-	-	-	-	-	-	-	2	8
											- 5 2		
TOTAL			39 18 3 13			-			-			996 15 4	
PORTSMOUTH :													
YARN :													
To Value of Materials drawn from Stock, viz. :													
Work in hand (at its Cost to end of last Year), viz. :													
Materials	- - - -	- -	1	14	1	21	-	-	-	-	64	18	2
Labour	- - - -	- -	-	-	-	-	-	-	-	-	5	-	-
General Expenditure	- - - -	- -	-	-	-	-	-	-	-	-	1	19	11
											71 18 1		
To Value of Materials drawn from Stock in the Year, viz. :													
Hemp, Italian	- - - -	- -	44	12	0	2	41	-	-	ton	1,828	11	5
„ Petersburg	- - - -	- -	195	14	3	4	30	3	6	„	5,906	3	10
„ Riga	- - - -	- -	19	7	1	21	32	9	6	„	629	2	-
„ Manilla	- - - -	- -	7	14	2	27	56	-	-	„	432	8	7
„ Shorts and tyers	- - - -	- -	32	16	0	5	22	-	-	„	714	15	2
Tar, vegetable	- - - -	- -	9,306	40	18	2	12	-	-	7½ gallon	290	16	3
Oil, seal	- - - -	- -	392½	-	-	-	-	3	9	„	73	11	10
Cordage, old, for unlaying	- - - -	- -	107	5	0	14	20	-	-	ton	2,145	2	6
											12,020 11 7		
To Labour on Conversions			-			-			-			2,996 9 -	
To General Expenditure, viz. :												2,996 9 -	
Repairs and Maintenance of Machinery and Tools :													
Materials	- - - -	- -	-	-	-	-	-	-	-	-	29	2	-
Labour	- - - -	- -	-	-	-	-	-	-	-	-	105	18	6
Working Machinery, including Steam Power :													
Materials	- - - -	- -	-	-	-	-	-	-	-	-	273	16	5
Labour	- - - -	- -	-	-	-	-	-	-	-	-	124	12	4
Other Charges :													
Materials	- - - -	- -	-	-	-	-	-	-	-	-	4	6	-
Labour	- - - -	- -	-	-	-	-	-	-	-	-	223	7	3
											761 2 6		
TOTAL			450 3 0 22			-			-			15,850 1 2	

ROPERIES—continued.

Cr.

DESCRIPTION.	Hemp. — Description.	Yarns.	Size of Yarn.	Weight. Tons cwt. qrs. lbs.	ACTUAL COST.					Rate Book Price, or Value at which Articles have been Credited to the Shop, and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
					Materials.	Labour.	General Expenditure.	Rate.		Amount.			
								£. s. d.	£. s. d.				
SHEERNESS: SPUN-YARN AND YARN FROM OLD CORDAGE: By Produce of New Work Returned to Stock, viz.:		Hauls.	Threads.										
	-	-	-	7 14 2 0	222 3 4	31 17 6	- - 11	32 17 10	ton	254 1 9	216 6 -	37 15 9	-
	-	-	-	7 0 3 7	156 4 -	37 7 1	- 4 1	27 10 5	"	193 15 2	161 18 8	31 16 6	-
	-	-	-	0 4 3 14	8 7 7	6 1 6	- - 2	- - -	-	14 9 3	11 9 3	3 - -	-
	-	-	-	24 18 1 6	534 9 2	- - -	- - -	- - -	-	534 9 2	534 9 2	- - -	-
	-	-	-	0 0 1 14	- - -	- - -	- - -	- - -	-	- - -	- - -	- - -	-
	-	-	-	TOTAL	921 4 1	75 6 1	- 5 2	- - -	-	996 15 14	924 3 1	72 12 3	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
By Excess of Value at which the above has been returned to Stock													
PORTSMOUTH:													
YARN:													
By Produce of New Work Returned to Stock, viz.:													
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
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-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
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-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
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-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-											

* Figures in *Italics* are the cost of produce, not having Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.

† The cost of produce more than price at which charged to Storekeeper is attributable to the small proportion (less than one-third) of selected yarn produced from the old cordage, and the remainder, more than two-thirds, returned to Store as paperstuf and, therefore, of greatly reduced value.

Dr.

ROPERIES—continued.

DESCRIPTION.	QUANTITY.	WEIGHT.	RATE.		VALUE.			
	Hauls.	Tons cwt. qrs. lbs.	£.	s. d.	Per.	£.	s. d.	£. s. d.
PORTSMOUTH—continued.								
CORDAGE:								
To Value of Materials drawn from Stock, viz.:								
Work in Hand (at its Cost to end of last Year), viz.:								
Materials - - - - -	-	5 9 3 20	-	-	-	230	14 4	
Labour - - - - -	-	-	-	-	-	6	15 9	
General Expenditure - - - - -	-	-	-	-	-	2	14 6	
								240 4 7
To Value of Materials drawn from Stock in the Year, viz.:								
Yarn, tarred, Italian - hemp - - - -	22'314	16 14 2 19	64	-	ton	930	8 10	
			54	-				
Ditto - Petersburg ditto - - - -	527'427	395 6 2 3	42	-	"	15,670	12 1	
			35	-				
Ditto - Riga - ditto - - - -	197'221	147 17 3 3	51	-	"	6,313	7 4	
			41	-				
Ditto - Dressed - ditto - - - -	31'388	23 10 2 14	34	-	"	717	16 2	
			30	10				
Yarn, white, Italian - hemp - - - -	39'707	24 16 1 18	72	-	"	1,547	5 11	
			60	-				
Ditto - Petersburg ditto - - - -	1'176	0 14 2 22	43	10	"	31	19 3	
Ditto - Manilla - ditto - - - -	7'220	4 8 1 21	66	10	"	293	4 4	
			59	15				
Ditto - Dressed - ditto - - - -	10'560	6 12 0 0	34	10	"	227	13 11	
Yarn, superior, from unlayed rope - - - -	-	50 2 2 -	23	-	"	1,152	17 5	
Worsted, for marking Cordage - - - -	-	1 14 3 10	24	9	cwt.	851	18 -	
Oakum, white - - - - -	-	5 0 0 0	1	-	"	101	5 -	
Tallow - - - - -	-	1 7 1 13	2	-	"	55	- 9	
Other Stores - - - - -	-	-	-	-	"	22	9 4	
Sacks, coal, untarred - - - - -	No. 3,885	-	-	4 8½	each	910	10 11	
Articles issued for Repairs - - - - -	-	-	-	-	-	5	13 3	
								28,841 2 6
To Labour on Conversions - - - - -	-	-	-	-	-	1,622	5 7	
								1,622 5 7
To General Expenditure, viz.:								
Repairs and Maintenance of Machinery and Tools:								
Materials - - - - -	-	-	-	-	-	16	8 7	
Labour - - - - -	-	-	-	-	-	50	16 2	
Working Machinery, including Steam Power:								
Materials - - - - -	-	-	-	-	-	154	11 10	
Labour - - - - -	-	-	-	-	-	70	7 2	
Other Charges:								
Materials - - - - -	-	-	-	-	-	2	6 7	
Labour - - - - -	-	-	-	-	-	120	18 7	
								424 8 11
TOTAL - - - -	-	683 15 3 3	-	-	-	-	£.	31,128 1 7
YARN ACCOUNT brought forward - - - -	-	450 3 0 22	-	-	-	-	-	15,850 1 2
CORDAGE ACCOUNT brought down - - - -	-	683 15 3 3	-	-	-	-	-	31,128 1 7
TOTAL - - - -	-	1,133 18 2 25	-	-	-	-	£.	46,978 2 9

ROPERIES—continued.

Cr.

DESCRIPTION.	Hemp. — Description.	Size of Yarn.	Weight.	ACTUAL COST.					Rate Book Price, or Value at which Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.		
				Materials.	Labour.	General Expenditure.	Rate.	Total.	£. s. d.	Per			£. s. d.	
														Rate.
PORTSMOUTH—continued.														
CORDAGE:														
By Produce of New Work returned to Stock, viz.:														
Cordage, Tarred:														
Riga - - - - -	-	40	4 14 1 4	249 1 9	13 1 5	3 8 6	56 6 8	265 11 8	ton	58 - -	273 8 6	-	7 16 10	
Italian - - - - -	-	30	2 5 0 0	130 19 -	4 5 10	1 2 7	60 12 2	136 7 5	"	61 - -	137 4 11	-	- 17 6	
Petersburg - - -	-	20	8 6 3 8	331 3 7	13 16 10	3 12 7	41 16 -	348 13 -	"	38 10 -	321 2 7	27 10 5	-	
Ditto - - - - -	-	25 & 30	87 6 0 9	3,473 16 9	226 6 2	59 6 8	50 11 6	3,759 9 7	"	46 - -	3,674 6 8	85 2 11	-	
Hawser-laid, 4 strands	-	25 & 30	11 13 2 27	511 9 4	30 6 4	7 19 -	47 19 9	549 14 8	"	48 10 -	555 4 11	-	5 10 3	
Ditto - 3 - - - -	-	25 & 30	14 2 2 22	802 5 4	28 13 3	7 10 4	61 12 9	838 8 11	"	61 10 -	840 14 11	-	2 6 -	
Ditto - 3 - - - -	-	25 & 30	271 13 0 4	11,208 19 6	531 13 -	139 8 11	46 9 3	11,880 1 5	"	45 10 -	11,870 7 7	9 13 10	-	
Ditto - 3 - - - -	-	25 & 30	117 9 3 23	5,049 2 -	227 17 -	59 14 11	48 15 11	5,336 13 11	"	48 - -	5,370 11 9	-	33 17 10	
Leaching, hammock -	-	25	9 15 3 7	396 9 1	57 5 -	15 - 3	47 17 6	468 14 4	"	46 10 -	455 3 5	13 10 11	-	
Ditto common - - -	-	20	22 14 2 0	716 14 6	11 4 10	2 19 -	32 3 3	730 18 4	"	33 - -	749 18 6	-	19 - 2	
Ditto re-manufactured	-	-	48 4 2 4	1,170 4 11	136 4 7	35 14 6	27 16 8	1,342 4 -	"	24 - -	1,157 8 10	184 15 2	-	
Line, for clews - - -	-	25	22 16 3 4	958 12 5	184 3 6	48 6 -	52 3 -	1,191 1 11	"	54 - -	1,233 5 10	-	43 3 11	
Nettlestuff - - - - -	-	25	0 16 2 23	40 - 4	12 18 1	3 7 8	67 13 6	56 6 1	"	62 10 -	51 19 4	4 6 9	-	
Boats' falls, tapered -	-	40	0 7 0 0	22 12 1	2 19 8	- 15 9	75 7 2	26 7 6	"	80 10 -	28 3 6	-	1 16 -	
Spun yarn - - - - -	-	30	14 16 0 0	755 10 2	25 15 1	6 15 -	53 4 10	788 - 3	"	50 - -	740 - -	43 - 3	-	
" Re-manufactured - -	-	-	1 18 0 0	48 18 9	6 2 2	1 12 -	29 16 3	56 12 11	"	28 - -	53 4 -	3 8 11	-	
CORDAGE, White:														
Hawser-laid, 3 strands	-	25 & 30	22 5 2 24	1,385 14 6	39 18 -	10 8 11	69 12 2	1,436 1 5	"	69 - -	1,464 19 8	-	28 18 3	
Ditto - 3 - - - - -	-	25	0 14 2 23	32 3 7	1 1 1	- 5 6	62 9 7	33 10 2	"	47 10 -	34 18 6	-	1 8 4	
Ditto - 3 - - - - -	-	20	4 8 1 21	294 16 -	10 2 9	2 13 2	69 11 3	307 11 11	"	69 16 8	307 16 2	-	- 4 3	
Signal halyards - - -	-	40	2 8 1 25	180 16 4	9 15 9	2 11 3	79 14 -	193 3 4	"	80 - -	193 17 9	-	- 14 5	
Spun yarn - - - - -	-	20	6 12 0 0	254 2 -	10 3 7	2 13 3	40 8 11	266 18 10	"	37 10 -	247 9 11	19 8 11	-	
Oakum, spun and laid	-	-	5 0 0 0	101 5 -	15 - 11	3 18 10	24 - 11	120 4 9	"	24 10 -	122 10 -	-	2 5 3	
Other sorts - - - - -	-	40	0 2 1 18	9 3 9	1 3 2	- 5 11	89 1 9	10 12 10	"	89 - -	9 10 1	1 2 9	-	
Sacks, coal, tarred, 3,885 No.	-	-	- - -	938 3 9	27 4 4	7 2 8	- 5 -	972 10 9	each	- 5 -	975 5 9	-	2 15 -	
By Produce of repaired Work returned to Stock, viz.:														
Value of materials when drawn for repair														
Value of materials, labour, and general expenditure, used in repair														
By other Returns to Stock, viz.:														
Surplus materials, &c.														
By loss of fractions -	-	-	0 0 1 15	3 15 7	- - -	- - -	- - -	3 15 7	-	- - -	- - -	-	-	
By Balance of weight, being loss in manufacture -	-	-	3 2 2 22	- - -	- - -	- - -	- - -	- 1 11	-	- - -	- 1 11	-	-	
TOTAL														
683 15 3 3				29,071 16 10	1,629 1 4	427 3 5	- - -	31,138 1 7	-	- - -	30,881 15 6	397 2 9	150 16 8	
By Excess of Cost over Value at which the above has been returned to Stock														
TOTAL														
- - -				- - -	- - -	- - -	- - -	- - -	-	- - -	246 6 1	246 6 1	-	
- - -				- - -	- - -	- - -	- - -	- - -	-	- - -	31,138 1 7	-	-	
YARN ACCOUNT brought forward				- - -	- - -	- - -	- - -	- - -	-	- - -	15,446 4 8	403 16 6	-	
TOTAL CORDAGE ACCOUNT brought down				- - -	- - -	- - -	- - -	- - -	-	- - -	30,881 15 6	246 6 1	-	
TOTAL				- - -	- - -	- - -	- - -	- - -	-	- - -	46,328 - 2	650 2 7	-	
By Excess of Cost over Value at which the above has been returned to Stock														
TOTAL														
- - -				- - -	- - -	- - -	- - -	- - -	-	- - -	650 2 7	650 2 7	-	
- - -				- - -	- - -	- - -	- - -	- - -	-	- - -	46,978 2 9	-	-	

* Figures in *Italics* are the cost of produce, not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.

ROPERIES—continued.

Cr.

DESCRIPTION.	Hemp. — Description.	Yarns.	Size of Yarn.	Weight.	ACTUAL COST.					Rate Book Price, or Value at which Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.		Cost of Produce more than Price at which Charged to Storekeeper.											
					Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	£. s. d.	Per £. s. d.		£. s. d.	£. s. d.									
DEVONPORT:																							
YARN:																							
By Produce of New Work returned to Stock, viz:																							
Yarn, tarred	-	-	-	-	Italian	-	82	25 to 40	61 10 0	2,340 8 10	867 3 6	116 14 8	59 9 2 to 52 7 9	ton	3,463 11 11	-	139 4 11						
Ditto	-	-	-	-	Petersburg	-	326	25 & 30	244 10 0	6,832 11 1	2,185 13 1	294 6 4	38 17 5 37 9 6	"	9,789 12 2	-	477 1 8						
Ditto	-	-	-	-	Riga	-	259	25 & 30	194 5 0	5,880 - 7	1,628 17 7	219 6 9	41 5 10 38 16 9	"	8,236 14 6	-	498 9 7						
Ditto	-	-	-	-	Dressed	-	123	10 to 25	92 5 0	2,195 5 -	574 10 11	77 6 5	38 18 3 to 25 12 9	"	2,558 12 6	288 9 10	-						
Yarn, white	-	-	-	-	Italian	-	29,434	25 to 40	18 7 3	825 3 7	336 15 -	45 6 3	70 - 8 to 60 2 8	"	1,230 2 9	-	22 17 11						
Ditto	-	-	-	-	Petersburg	-	1,945	25 & 30	1 4 1	39 3 9	11 9 10	1 10 10	45 2 8 40 14 5	"	54 8 4	-	2 3 11						
Ditto	-	-	-	-	Riga	-	24,909	25 & 30	15 11 1	540 7 -	151 9 9	20 7 7	47 1 11 45 1 -	"	729 10 11	-	17 6 7						
Ditto	-	-	-	-	Dressed	-	10,009	20	6 6 0	138 14 10	66 3 10	8 18 -	33 18 1	"	217 11 4	-	3 14 8						
Oakum, white, spun, for gunners' use	-	-	-	-	-	-	-	-	1 0 0	20 5 0	2 14 -	- 7 3	23 6 3	"	24 10 -	-	1 3 9						
By other Returns to Stock, viz:																							
Surplus materials, &c.	-	-	-	-	-	-	-	-	75 6 0	1,598 5 2	-	29 13 7	-	-	1,627 18 9	-	-						
By Balance of weight, being loss in manufacture																							
TOTAL														713 7 0	20,410 4 10	5,824 17 6	813 17 8	-	-	-	27,922 13 2	288 9 10	1,102 3 -

Net Cost of Produce less than Price at which charged to Storekeeper - - £. 289 9 10 873 13 2

Dr. ROPERIES—continued. - - - - -							
DESCRIPTION.	QUANTITY.	WEIGHT.	RATE.		VALUE.		
DEVONPORT—continued.	Hauls.	Tons, cwt. qrs. lbs.	£.	s. d.	Per	£. s. d.	£. s. d.
CORDAGE:							
To Value of Materials drawn from Stock in the Year, viz.:							
Yarn, tarred, Italian hemp - - - -	59'372	44 10 2 9	64 - -	to	ton	2,501 1 9	
			54 - -				
Ditto - Petersburg ditto - - - -	391'381	297 5 2 25	42 - -	to	"	11,771 5 1	
			35 - -				
Ditto - Riga - ditto - - - -	371'076	278 6 0 17	44 10 -	41 - -	"	11,809 19 2	
			34 - -	to	"	2,482 13 10	
Ditto - Dressed ditto - - - -	118'482	88 17 0 12	26 10 -				
			72 - -	to	"	1,230 2 10	
Yarn, white, Italian hemp - - - -	29'434	18 7 3 21	60 - -		"		
			46 - -	43 10 -	"	54 8 4	
Ditto - Petersburg ditto - - - -	1'945	1 4 1 7	49 10 -	45 10 -	"	729 11 -	
Ditto - Riga - ditto - - - -	24'909	15 11 1 13			"		
			34 10 -		"	218 5 2	
Ditto - Dressed ditto - - - -	10'115	6 6 1 21			"		
Yarn, selected - - - -	-	104 0 2 0	23 - -		"	2,392 11 6	
Worsted, for marking Cordage - - - -	-	2 0 1 5	24 9 -	cwt.		985 5 5	
Tallow, yellow - - - -	-	1 6 3 16	40 5 -	ton		54 2 5	
Rope, old - - - -	-	294 13 2 17	20 - -	"		5,893 13 -	
Other stores - - - -	-	0 12 3 1	-	-	-	23 6 8	40,146 6 2
To Labour on Conversions - - - -						1,856 16 10	1,856 16 10
To General Expenditure, viz.:							
Repairs and Maintenance of Machinery and Tools:							
Materials - - - -	-	-	-	-	-	21 9 11	
Labour - - - -	-	-	-	-	-	20 3 7	
Working Machinery, including Steam Power:							
Materials - - - -	-	-	-	-	-	68 17 7	
Labour - - - -	-	-	-	-	-	17 11 11	
Other Charges:							
Materials - - - -	-	-	-	-	-	5 19 4	
Labour - - - -	-	-	-	-	-	125 8 3	
TOTAL - - -							259 10 7
							42,262 13 7
To Excess of Value at which Manufacturing Produce } has been returned to Stock for subsequent Issue - }							317 19 3
TOTAL - - -						£. s. d.	42,580 12 10

ROPERIES—continued.

Cr.

DESCRIPTION.	Size of Yarn.	Weight.	ACTUAL COST.					Rate Book Price, or Value Articles have been Credited to the Shop, and Charged to Stock for subsequent Issue.*			Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.		
			Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	£. s. d.	Per	£. s. d.			£. s. d.	
DEVONPORT -continued.														
CORDAGE :														
By Produce of New Work returned to Stock, viz. :														
Cordage, Tarred :														
Boltrope	30 & 40	11 2 0 24	659 8 11	21 10 9	2 18 -	69 7 2 59 15 11	ton	683 17 8	71 - -	697 2 1	-	13 4 5		
Cable-laid, above 10 inches, including fitting with Elliott's shackles.	20	9 7 2 23	332 7 10	22 1 8	2 19 5	-	-	357 8 11	61 - -	36 14 9 336 12 -	-	15 17 10		
Cable-laid, under 10 inches	25 & 30	36 5 0 0	1,446 11 0	83 10 11	11 4 9	47 15 7 41 16 4	ton	1,541 6 8	46 - -	1,538 11 1	4 15 7	-		
Cables, transporting	25	11 11 2 10	483 8 5	22 11 3	3 - 8	43 18 10	"	509 - 4	44 10 -	514 13 10	-	5 13 6		
Hawser-laid, 4 strands	20 & 25	43 10 2 4	1,850 1 7	80 8 11	10 16 5	42 5 10	"	1,941 6 11	44 10 -	2,019 15 4	-	78 8 5		
Ditto - 3 "	25 & 30	32 11 0 24	1,815 6 10	43 6 9	5 16 6	60 5 - 55 11 6	"	1,864 10 1	61 10 -	1,917 6 2	-	52 16 1		
Ditto - 3 "	20 to 30	243 5 1 25	9,884 13 1	382 13 3	51 10 2	45 8 8 36 11 7	"	10,318 16 6	45 10 -	10,560 1 4	-	241 4 10		
Ditto - 3 "	25 & 30	214 5 2 14	9,318 15 3	373 17 1	50 6 7	48 12 1 43 2 11	"	9,742 18 11	48 - -	9,833 6 3	-	90 7 4		
Ditto, Re-manufactured	-	5 13 1 14	140 4 10	20 14 7	2 15 9	28 17 9	"	163 15 2	31 - -	175 4 3	-	11 9 1		
Tacks and Sheets	25	8 14 2 20	361 7 6	21 13 11	2 18 4	44 3 10	"	385 19 9	45 10 -	397 2 8	-	11 2 11		
Lashing, common	10 & 20	72 12 1 5	1,996 15 6	33 12 1	4 10 4	31 19 5 27 15 4	"	2,034 17 11	33 - -	2,120 4 8	-	85 6 9		
Ditto, Re-manufactured	-	57 10 3 3	1,374 9 -	158 17 3	21 7 8	27 - 5	"	1,554 13 11	24 - -	1,578 16 6	175 17 5	-		
Lines for clews	25	5 5 2 12	218 1 7	27 1 10	3 12 11	47 2 5	"	248 16 4	51 - -	266 17 10	-	18 1 6		
Ditto, -	25	1 5 0 4	52 2 5	6 8 5	- 17 3	47 9 1	"	59 8 1	54 - -	67 2 9	-	7 14 6		
Lashing, hammock	25	5 4 2 13	191 16 11	33 8 4	4 9 11	46 11 3 43 5 10	"	229 15 2	43 - -	227 16 9	1 18 5	-		
Nettlostuff	25	3 15 3 19	167 16 8	18 15 9	2 10 6	49 16 6	"	189 2 11	62 10 -	234 7 9	-	45 4 10		
Ditto -	25	2 13 3 27	109 3 6	14 9 -	1 18 10	46 10 3	"	125 11 4	56 10 -	150 8 8	-	24 17 4		
Spun yarn	30	5 9 3 2	277 16 11	9 14 11	1 6 2	52 16 3 52 7 11	"	288 18 -	51 18 7 50 - -	446 16 9 157 10 -	14 11 3	-		
Ditto, Re-manufactured	-	25 14 3 15	750 7 4	95 17 7	12 18 1	33 7 5	"	859 3 -	28 - -	712 6 9	146 16 3 1/2	-		
Yarn, selected from old Cordage	-	103 12 2 0	2,128 14 6	301 19 2	40 13 -	23 16 11	"	2,471 6 8	23 - -	2,383 7 6	87 19 2	-		
Cordage, White :														
Hawser-laid, 4 strands	20 & 30	1 2 3 24	54 12 4	2 4 8	- 5 11	51 5 1 48 13 2	"	57 2 11	51 6 8 48 15 -	57 2 3	- 8	-		
Ditto - 3 "	25 & 30	10 13 3 26	689 - 3	21 1 7	2 16 7	68 7 9 62 10 10	"	712 18 5	69 - -	721 12 7	-	8 14 2		
Ditto - 3 "	25 & 30	15 14 1 17	797 16 10	21 18 5	2 18 11	51 17 6 45 16 8	"	762 14 2	54 - -	803 7 4	-	40 13 2		
Signal Halyards	40	7 14 3 10	569 3 6	30 1 7	4 - 11	77 18 6	"	603 6 -	47 10 -	617 2 2	-	13 16 2		
Spun yarn	20	6 5 3 27	239 17 5	8 3 3	1 1 11	39 10 11	"	249 2 7	80 - -	234 7 6	14 15 1	-		
Other sorts	20	0 0 1 7	1 3 7	- 13 11	- 1 10	- - -	-	1 19 4	- - -	149 5	-	- 1		
By other Returns to Stock, viz. :														
Surplus materials, &c.	-	210 2 0 2	4,295 2 8	-	9 13 3	- - -	-	4,304 15 11	- - -	4,304 15 11	-	-		
Balance of weight, being loss in manufac- ture.	-	1 16 1 8	-	-	-	- - -	-	-	- - -	-	-	-		
TOTAL		1,153 3 2 24	40,146 6 2	1,856 16 10	259 10 7	- - -	-	42,262 13 7	- - -	42,580 12 10	446 13 10	764 13 1		

NET COST of Produce less than Price at which charged to Storekeeper - - - £.

* Figures in *Italics* are the cost of produce, not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.
† This difference was caused by the Rate Book price for Spun yarn, remanufactured, being in this year too low; the rate has been increased in accordance with subsequent returns of cost.

ROPERIES—continued. - - - - -

Dr.

DESCRIPTION.	QUANTITY.	WEIGHT.	RATE.		VALUE.		
DEVONPORT—continued.	<i>Gallons.</i>	<i>Tons. cwt. qrs. lbs.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	
LINES AND TWINE:							
To Value of Materials drawn from Stock in the Year, viz.:							
Hemp, Italian - - - - -	-	74 1 2 24	41 - -	ton	3,037 9 7		
Worsted, for marking Lines, &c. - - - - -	-	0 7 1 2	24 9 -	cwt.	177 12 4		
Oil, Seal - - - - -	84	- - -	- 3 9	gallon	15 15 6		3,230 17 5
To Labour on Conversions - - - - -	-	- - -	- - -	-	1,481 17 11		1,481 17 11
To General Expenditure, viz.:							
Repairs and Maintenance of Machinery and Tools:							
Materials - - - - -	-	- - -	- - -	-	17 3 3		
Labour - - - - -	-	- - -	- - -	-	16 2 1		
Working Machinery, including Steam Power:							
Materials - - - - -	-	- - -	- - -	-	54 10 8		
Labour - - - - -	-	- - -	- - -	-	14 - 10		
Other Charges:							
Materials - - - - -	-	- - -	- - -	-	4 15 3		
Labour - - - - -	-	- - -	- - -	-	100 1 9		206 13 10
TOTAL - - -		74 8 3 26	- - -	-	- - -		4,919 9 2
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - -	-	- - -	- - -	-	- - -		66 8 -
					TOTAL - - £.		4,985 17 2
YARN ACCOUNT - - - brought forward	-	713 7 0 14	- - -	-	- - -		27,049 - -
CORDAGE ACCOUNT - - - brought forward	-	1,153 3 2 24	- - -	-	- - -		42,262 13 7
LINES AND TWINE - - - brought down	-	74 8 3 26	- - -	-	- - -		4,919 9 2
TOTAL - - -		1,940 19 3 8	- - -	-	- - -		74,231 2 9
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - -	-	- - -	- - -	-	- - -		1,258 - 5
					TOTAL - - £.		75,489 3 2

ROPERIES—continued.

Cr.

DESCRIPTION.	Hemp. — Description.	Number of Lines.	Size of Yarn.	Weight.	A C T U A L C O S T.					Rate Book Price, or Value at which Articles have been Credited to the Shop, and Charged to Stock for subsequent Issue.*		Cost of Produce More than Price at which Charged to Storekeeper.	Cost of Produce Less than Price at which Charged to Storekeeper.	
					Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	Rate.	Amount.			
DEVONPORT—continued.														
LINES AND TWINE:														
By Produce of New Work Returned to Stock, viz.:														
Lines, fishing, of sorts	-	18,182	-	8 16 2 8½	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
" White, of sorts	-	8,280	-	8 1 2 18	565 3 11	334 15 7	45 - 8	various	each	945 - 2	- -	- -	7 6 11	
" Deep sea	-	344	-	2 16 1 18	448 13 11	190 18 8	25 13 7	- 10½ to - 7½	lb.	665 6 2	- - 9	- -	7 6 7	
" Log	-	2,136	-	0 11 3 13	171 12 6	76 - 11	10 4 7	- 14 11½	each	257 18 -	- 15 9	- -	13 - -	
Twine, fine	-	-	-	5 16 0 19	45 3 5	31 11 4	4 4 10	- 9½ - 8	"	80 19 7	- - 8½ - - 8	7 1 6	- -	
" Ordinary	-	-	-	2 6 1 12	417 19 10	660 6 4	88 18 3	- 1 9½	lb.	1,167 4 5	- 1 10	- -	25 9 1	
" Other sorts	-	-	-	0 10 2 13	143 19 10	133 4 6	17 18 7	- 1 1½	"	295 2 11	- 1 4	- -	50 19 5	
Marline	-	-	-	1 0 2 13	33 17 6	32 16 3	4 8 1	- 1 2½ - 1 2	"	71 1 10	- 1 10 - - 10½	18 14 1	- -	
Hemp, dressed, for engineers	-	-	-	0 2 2 0	66 11 11	20 15 7	2 15 10	- - 9½	"	90 3 4	- - 8½	10 16 8	- -	
By other Returns to Stock, viz.:					6 5 5	1 8 9	- 3 10	63 4 -	ton	7 18 -	54 10 -	1 1 9	- -	
Surplus Materials, &c.	-	-	-	43 17 1 14	1,331 9 2	-	7 5 7	- - -	-	1,338 14 9	- -	- -	- -	
By Balance of weight, being loss in manufacture	-	-	-	0 8 3 9½	-	-	-	-	-	-	-	-	- -	
TOTAL					3,230 17 5	1,481 17 11	206 13 10	- - -	-	4,919 9 2	- - -	37 14 -	104 2 - 37 14 -	
Net Cost of Produce Less than Price at which Charged to Storekeeper														
YARN ACCOUNT - brought forward					20,410 4 10	5,824 17 6	813 17 8	- - -	-	27,049 - -	- - -	- -	873 13 2	
CORDAGE ACCOUNT - brought forward					40,146 6 2	1,856 16 10	259 10 7	- - -	-	42,262 13 7	- - -	- -	317 19 3	
LINES AND TWINE - brought down					3,230 17 5	1,481 17 11	206 13 10	- - -	-	4,919 9 2	- - -	- -	66 8 -	
TOTAL					63,787 8 5	9,163 12 3	1,280 2 1	- - -	-	74,231 2 9	- - -	- -	1,258 - 5	

Net Cost of Produce Less than Price at which Charged to Storekeeper - - - £. 1,258 - 5

* Figures in Italics are the cost of produce, not having a Rate Book Value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.

ROPERIES—continued.

- - - - -

ABSTRACT of the foregoing detailed Debit and Credit Transactions at the ROPERIES

DOCKYARDS.	Page.	D E B T O R.			
		V A L U E O F			TOTAL.
		Materials.	Labour.	General Expenditure.	
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
CHATHAM - - - - -	178	65,007 2 2	5,097 14 11	3,265 4 2	73,370 1 3
SHEERNESS - - - - -	182	921 4 1	75 6 1	- 5 2	996 15 4
PORTSMOUTH - - - - -	182	41,157 6 7	4,630 10 4	1,190 5 10	469,078 2 9
DEVONPORT - - - - -	186	63,787 8 5	9,163 12 3	1,280 2 1	74,231 2 9
TOTAL - - - £.		170,873 1 3	18,967 3 7	5,735 17 3	195,576 2 1
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - -					5,720 6 11
TOTAL - - - £.					201,296 9 -

ROPERIES—continued.

the several undermentioned DOCKYARDS in the Year 1866-67.

C R E D I T O R.

Actual Cost of Articles Made and Repaired for Stock.				Value of other Returns to Stock.		TOTAL.	Rate Book Price, or Value at which Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.	Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
Materials.	Labour.	General Expenditure.	TOTAL.	Surplus Materials, &c.	Work in Hand.				
s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
9 4 2	4,992 13 3	3,087 4 1	71,070 1 6	1,037 1 3	1,262 18 6	73,370 1 3	78,555 2 7	- -	5,185 1 4
14 11	75 6 1	- 5 2	462 6 2	534 9 2	- -	996 15 4	924 3 1	72 12 3	-
13 2	4,630 10 4	1,190 5 10	44,587 9 4	2,390 13 5	- -	46,978 2 9	46,328 - 2	650 2 7	-
11 5	9,163 12 3	1,233 9 8	66,959 13 4	7,271 9 5	- -	74,231 2 9	75,489 3 2	- -	1,258 - 5
3 8	18,862 1 11	5,511 4 9	183,079 10 4	11,293 13 3	1,262 18 6	195,576 2 1	201,296 9 -	722 14 10	6,443 1 9
TOTAL - - £.							201,296 9 -		722 14 10
NET COST of Produce Less than Price at which Charged to Storekeeper - - - (a) £.									5,720 6 11

(a) For explanation of this difference, see preceding remarks on Roperies, pages 179, 181, 183, and 189.

Dr.

RIGGING HOUSES.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.		
DEPTFORD:	No.	£.	s. d.	Per	£. s. d.	£. s.
To Value of Materials drawn from Stock in the Year, viz.:						
Hammocks, Seamen's - - - - -	1,500	-	4 -	each	300 - -	
	Sets.					
Clews, Hammock - - - - -	1,500	-	2 2	set	162 10 -	
Other Stores - - - - -	-	-	-	-	3 19 9	406 9
To Labour on Conversions - - - - -	-	-	-	-	5 3 6	5 3
					TOTAL - - - £.	471 13
WOOLWICH:						
To Value of Materials drawn from Stock, viz.:					941 16 2	941 16
Work in hand (at its Cost to end of last Year) -	- - -	-	-	-		
To Value of Materials drawn from Stock in the Year, viz.:	Tons. cwt. qrs. lbs.	3 1 6				
Cordage, tarred, of Sorts - - - - -	32 17 0 14½	to 1 18 6	cwt.	1,500 14 11		
		3 9 -				
„ White - - - - -	0 6 3 26	to 2 11 6	„	20 19 3		
		1 17 6				
„ Spun-yarn - - - - -	0 1 1 16	1 8 -	„	2 7 6		
		1 11 -				
„ Other sorts - - - - -	7 13 1 18	to 1 - -	„	163 - 2		
Rope, wire, galvanized - - - - -	33 11 2 14	28 7 6	ton	952 14 6		
Blocks, hearts, and dead-eyes, of sorts - - -	No. 4,588	various	each	702 14 7		
Rigging, chain - - - - -	Tons. cwt. qrs. lbs. 13 14 2 25	1 15 4 to - 17 7	cwt.	289 2 10		
Hooks tackle, and thimbles - - - - -	- - -	- - -	-	187 17 2		
		3 14 8				
Forgings, iron - - - - -	2 4 2 7	to 1 3 4	cwt.	98 1 8		
Cables, chain - - - - -	1 14 2 1	- 15 2 to - 14 5	„	23 16 3		
Other stores - - - - -	- - -	- - -	-	523 7 7		
Articles issued for fitting - - - - -	- - -	- - -	-	2,240 14 6		
„ „ Repairs and alterations - - -	- - -	- - -	-	174 11 7	6,880 2	
To Labour on Conversions - - - - -	- - -	- - -	-	1,178 11 1	1,178 11	
To General Expenditure, viz.:						
Other Charges:						
Materials - - - - -	- - -	- - -	-	350 1 7		
Labour - - - - -	- - -	- - -	-	108 5 -	458 6	
				TOTAL - - - £.	9,458 16	

RIGGING HOUSES.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	A C T U A L C O S T.				Rate Book Price, or Value at which Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price Charged to Storekeeper.	Cost of Produce less than Price Charged to Storekeeper.	
		Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	Rate.			Amount.
No.	Lbs.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
By Produce of New Work returned to Stock, viz.:										
Hammocks, Seamen's, with clews complete	-	1,500	-	462 10 -	-	- 6 2½	each	466 19 6	-	
Mats, door, with canvas bottoms	-	-	19½	- 15 2	-	8 6 7	cwt.	1 9 2	-	
By other Returns to Stock, viz.:										
Surplus Materials, &c.	-	-	-	3 4 7	-	-	-	3 4 7	-	
TOTAL	- - -	£.	466 9 9	-	-	-	-	471 13 3	- 2 2	
By Excess of Cost over Value at which the above has been returned to Stock										
TOTAL - - - £.										
By Excess of Cost over Value at which the above has been returned to Stock										
TOTAL - - - £.										
By Excess of Cost over Value at which the above has been returned to Stock										
TOTAL - - - £.										
By Excess of Cost over Value at which the above has been returned to Stock										
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By Excess of Cost over Value at which the above has been returned to Stock										
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By Excess of Cost over Value at which the above has been returned to Stock										
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By Excess of Cost over Value at which the above has been returned to Stock										
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TOTAL - - - £.										
By Excess of Cost over Value at which the above has been returned to Stock										
TOTAL - - - £.										
By Excess of Cost over Value at which										

* Figures in *Italics* are the cost of produce, not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.

† This difference was caused by not including all the expenses incurred on the work at the time the estimated value was obtained for charging these articles to the Storekeeper.

‡ This amount was returned by mistake in the column "Cost of Produce more than that at which Charged to Storekeeper," and in consequence of the transfer of this sum to the column of "Value at which Credited to the Shop, &c.," the aggregate credit to the shop of manufactured produce and other returns, and the excess of actual cost over value at which credited to shop, will differ from those in the Expense Accounts, No. 88, to the extent of this amount. These accounts are too advanced to be similarly corrected.

§ This work being performed by seamen of the Steam Reserve, no charge is made for their labour and General Expenditure in the balance sheet, and in the Conversion Expense Accounts, which accounts for this apparent cost of produce less than that at which charged to Storekeeper.

RIGGING HOUSES—continued.

Dr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.	
CHATHAM:	Tons. cwt. qrs. lbs.	£. s. d.	Per	£. s. d.	£. s. d.
To Value of Materials drawn from Stock, viz.:					
Work in hand (at its Cost to end of last Year), viz.:					
Materials - - - - -	- - -	- -	-	507 14 8	
Labour - - - - -	- - -	- -	-	146 7 2	
General Expenditure - - - - -	- - -	- -	-	11 4 -	665 5 10
To Value of Materials drawn from Stock in the Year, viz.:					
Cordage, tarred, of sorts - - - - -	17 11 0 10	61 10 - to 42 - -	ton	919 15 -	
„ White „ - - - - -	0 17 1 15	60 - - to 47 10 -	„	51 14 3	
„ Lashings and clew lines, hammock - -	16 11 0 20	65 - - to 46 10 -	„	903 9 6	
„ Spun-yarn - - - - -	3 7 3 13	50 - - to 28 - -	„	104 9 9	
„ Other sorts - - - - -	3 3 0 19	various	„	52 15 3	
Clews and lashings, hammock, for blacking - -	- - -	- -	-	291 13 4	
Blocks, of sorts - - - - -	- - -	- -	-	240 6 9	
Rope, wire, galvanized - - - - -	5 17 3 3½	28 7 6	ton	167 2 1	
Hooks tackle, and thimbles - - - - -	- - -	- -	-	81 18 11	
Rigging, chain - - - - -	- - -	- -	-	42 9 11	
Other stores - - - - -	- - -	- -	-	362 13 4	
Articles issued for fitting - - - - -	- - -	- -	-	811 3 9	4,029 11 10
To Labour on Conversions - - - - -	- - -	- -	-	1,266 7 4	1,266 7 4
To General Expenditure, viz.:					
Other Charges:					
Materials - - - - -	- - -	- -	-	4 11 10	
Labour - - - - -	- - -	- -	-	47 10 1	52 1 11
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - - }	- - -	- -	-	- - -	6,013 6 11
					18 3 11
				TOTAL - - - £.	6,031 10 10

RIGGING HOUSES—continued.

Dr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.	
		£. s. d.	Per	£. s. d.	£. s. d.
SHEERNESS:	<i>Tons. cwt. qrs. lbs.</i>				
To Value of Materials drawn from Stock, viz.:					
Work in hand (at its Cost to end of last Year), viz.:					
Materials - - - - -	- - -	- -	-	1,467 5 7	
Labour - - - - -	- - -	- -	-	156 7 7	
General Expenditure - - - - -	- - -	- -	-	7 5 9	1,630 18 11
To Value of Materials drawn from Stock in the Year, viz.:					
Cordage, tarred, of sorts - - - - -	20 10 1 22	61 10 - to 41 - -	ton	924 1 7	
„ White „ - - - - -	0 2 3 4	69 - - to 51 10 -	„	8 11 3	
„ Spun-yarn - - - - -	5 8 0 15	33 10 - 28 - -	„	153 10 10	
„ Other sorts - - - - -	10 2 1 18	various	„	325 2 5	
Rope, wire, galvanized - - - - -	18 0 0 1	28 7 6	„	510 15 3	
Blocks, of sorts - - - - -	No. 2,984	various	each	396 19 10	
Apparatus, for lowering boats - - - - -	Sets. 21	6 4 -	set	130 4 -	
Strapping, for blocks - - - - -	Fathoms. 1,673½	- -	-	128 1 4	
Hooks tackle, and thimbles - - - - -	No. 2,847	- -	-	97 2 3	
Other stores - - - - -	- - -	- -	-	97 8 11	
Articles issued for repairs and alterations - - - - -	- - -	- -	-	325 3 8	3,097 1 4
To Labour on Conversions - - - - -	- - -	- -	-	557 13 1	557 13 1
To General Expenditure, viz.:					
Other Charges:					
Materials - - - - -	- - -	- -	-	18 7 7	
Labour - - - - -	- - -	- -	-	36 2 9	54 10 4
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - - }	- - -	- -	-	- - -	5,340 3 8 14 13 1
TOTAL - - - £.					5,354 16 9

- - - - - **RIGGING HOUSES**—continued.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	ACTUAL COST.				Rate Book Price, or Value at which Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
		Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	Rate.		
SHEERNESS:	No.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.
By Produce of New Work returned to Stock, viz.:									
Rigging, of sorts, fitted - - - -	-	3,399 11 3	550 15 3	36 4 -	various	3,986 10 6	set	3,975 12 11	10 17 7
Apparatus, for lowering boats (Kynaston's) -	21	137 - 10	3 3 -	- 4 8	6 17 3 to 6 12 4	140 8 6	"	7 10 6 to 6 15 -	7 1 -
Strapping, for blocks - - - -	-	93 14 2	22 17 7	1 13 5	various	118 5 2	fathom	128 1 4	9 16 2
Slings, for shot and shot-burtons - - -	206	18 - -	21 1 6	1 11 -	"	40 12 6	each	36 2 -	4 10 6
Other articles made - - - -	-	12 10 7	11 10 10	- 16 11	- - -	24 18 4	- {	41 47 2 15 19 9	2 18 7
By Produce of Repaired Work, &c., returned to Stock, viz.:									
Value of articles when drawn for repairs, &c.	-	133 7 11	- - -	- - -	- - -	133 7 11	-	243 1 40 39 8 4	10 5 5
Value of materials, labour, and general expen- diture used in repairs, &c.	-	102 5 10	38 14 3	2 18 9	- - -	143 16 10	-	- - -	- - -
By other Returns to Stock, viz.:									
-Surplus materials, &c. - - - -	-	149 14 8	- - -	13 12 8	- - -	163 7 4	-	163 7 4	- - -
Work in hand - - - -	-	518 1 8	65 18 3	4 16 8	- - -	588 16 7	-	588 16 7	- - -
TOTAL - - - £.		4,564 6 11	714 - 8	61 16 1	- - -	5,340 3 8	-	5,354 16 9	15 8 1
									14 13 1

Net Cost of Produce less than Price at which charged to Storekeeper - - - £.

* Figures in *Italics* are the cost of produce, not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.

RIGGING HOUSES—continued.

Ct.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	ACTUAL COST.						Rate Book Price, or Value Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.	
		Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	Rate.		Amount.			
							£. s. d.	£. s. d.				£. s. d.
PORTSMOUTH:												
By Produce of New Work returned to Stock, viz.:	Tons, cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Rigging, of sorts, fitted, including re-con- verted - - - - -	- - - - -	4,102 7 5	377 5 3	26 18 2	- - -	- - -	-	4,566 10 10	- - -	4,254 42 8	311 18 2†	
Clews, hammock - - - - -	No. 18,000	1,232 2 8	369 19 9	26 7 1	- 1 10	set	-	1,658 9 6	- 2 2	1,950 - -	- - -	
Gun-gear, of sorts - - - - -	- - - - -	353 14 2	46 6 6	3 6 3	- - -	-	-	403 6 11	- - -	{ 292 10 8 } 111 16 4 }	- - -	
Mats, of sorts - - - - -	No. 1,186	173 17 5	169 15 3	12 1 11	5 16 8 to 2 16 4	cwt.	-	355 14 7	6 4 - to 2 18 6	{ - 14 7 } 430 13 10 }	- - -	
Other articles made - - - - -	- - - - -	378 9 11	61 13 -	4 7 11	- - -	-	-	444 10 10	- - -	{ 319 18 9 } 94 10 2 }	- 1 11	
By Produce of Fitted Work returned to Stock, viz.:	- - - - -	2,037 12 2	- - -	- - -	- - -	-	-	2,037 12 2	- - -	- - -	- - -	
Sails, of Sorts:	- - - - -	71 8 5	62 16 -	4 8 7	- - -	-	-	138 13 -	- - -	2,236 5 2	- - -	
Value of, when drawn from Stock for fitting	- - - - -	58 4 -	- - -	- - -	- - -	-	-	58 4 -	- - -	- - -	- - -	
Value of materials, &c. used in fitting	- - - - -	- 2 3	3 4 -	- 4 7 -	- - -	-	-	3 10 10	- - -	61 14 10	- - -	
Other Articles:	- - - - -	214 12 11	- - -	- - -	- - -	-	-	214 12 11	- - -	315 2 4	58 12 5	
Value of, when drawn from Stock for fitting	- - - - -	19 12 4	20 15 3	1 9 5	- - -	-	-	41 17 -	- - -	- - -	- - -	
Value of materials, labour, and general ex- penditure used in repairs, &c. - - -	- - - - -	1,240 12 2	- - -	- - -	- - -	-	-	1,240 12 2	- - -	1,240 12 2	- - -	
By other Returns to Stock, viz.:	- - - - -	854 10 1	80 15 3	6 3 5	- - -	-	-	947 8 9	- - -	947 8 9	- - -	
Surplus materials, &c. - - - - -	- - - - -	10,877 5 11	1,198 10 3	85 7 4	- - -	-	-	12,161 3 6	- - -	12,276 - 3	312 - 1	
Work in hand - - - - -	- - - - -	- - -	- - -	- - -	- - -	-	-	- - -	- - -	- - -	426 16 10	
TOTAL - - £.												

Net Cost of Produce less than Price at which charged to Storekeeper - - £. 312 - 1 114 16 9

* Figures in *Italics* are the cost of produce, not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.
† The estimated value at which the reconverted rigging was returned to stock did not include all the expenses of its re-conversion, the whole of the cost not being collected and recorded at the time the respective sets were charged to the Store-keeper.
(a) The cause of these differences the same as that referred to in the explanation marked † in Chatham Return, page 197.
0.89.
3 G

Dr.

RIGGING HOUSES—continued.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.	
DEVONPORT:	<i>Tons. cwt. qrs. lbs.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
To Value of Materials drawn from Stock, viz.:					
Work in Hand (at its Cost to end of last Year), viz.:					
Materials - - - - -	- - - - -	- - - - -	-	1,428 6 11	
Labour - - - - -	- - - - -	- - - - -	-	131 2 1	
General Expenditure - - - - -	- - - - -	- - - - -	-	18 16 2	
					1,578 5 2
To Value of Materials drawn from Stock in the Year, viz.:					
Cordage, tarred, of sorts - - - - -	56 16 5 6	48 10 - to 42 - -	ton	2,544 - 7	
„ White „ - - - - -	0 13 3 15	various	„	46 5 3	
„ Spun-yarn - - - - -	15 5 3 27	50 - - 28 - -	„	529 18 9	
„ Other sorts - - - - -	11 19 2 7	various	„	464 - 11	
Rope, wire, galvanized - - - - -	51 16 2 11	28 7 6	„	1,470 12 11	
Blocks, hearts, and dead-eyes, of sorts - - -	<i>No.</i> 7,158	various	each	1,465 16 11	
Hooks tackle, and thimbles - - - - -	7,792	„	„	363 5 11	
Canvas - - - - -	- - - - -	- - - - -	-	303 13 3	
Chain, Cable, Rigging, &c. - - - - -	<i>Tons. cwt. qrs. lbs.</i> 2 6 3 13	various	cwt.	90 10 10	
Other Stores - - - - -	- - - - -	- - - - -	-	479 8 11	
Articles issued for fitting - - - - -	- - - - -	- - - - -	-	3,317 10 2	
„ „ Repairs and alterations - - -	- - - - -	- - - - -	-	2,571 9 -	
					13,646 13 5
To Labour on Conversions - - - - -	- - - - -	- - - - -	-	1,638 12 10	
					1,638 12 10
To General Expenditure, viz.:					
Repairs and Maintenance of Machinery and Tools:					
Materials - - - - -	- - - - -	- - - - -	-	3 11 -	
Labour - - - - -	- - - - -	- - - - -	-	8 - 3	
Other Charges:					
Materials - - - - -	- - - - -	- - - - -	-	19 - 10	
Labour - - - - -	- - - - -	- - - - -	-	160 5 -	
					190 17 1
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - }	- - - - -	- - - - -	-	- - - -	17,054 8 6 796 17 6
					17,851 6 -
				TOTAL - - - £.	17,851 6 -

RIGGING HOUSES—continued.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	ACTUAL COST.					Rate Book Price, or Value Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
		Materials.	Labour.	General Expenditure.	Rate.	TOTAL.				
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	Rate.	£. s. d.	£. s. d.
DEVONPORT:										
By Produce of New Work returned to Stock, viz.:	Cwt. gra. lbs.									
Rigging, of sorts fitted	-	6,688 7 6	1,054 13 6	119 16 5	various	7,862 17 5	set	7,904 13 8	-	38 16 3
Clews, for hammocks	Sets 5,240	298 3 4	134 17 9	14 16 4	- 1 9	447 17 5	"	567 13 4	-	† 119 15 11
Dresses, canvas	No 1,100	181 11 10	71 19 4	7 18 2	- 4 9	261 9 4	dress	375 19 11	-	(a) 114 10 7
Sling*, for shells	-	69 8 6	69 19 4	6 14 -	2 8 7 to	137 1 10	doz.	181 - 8	-	† 43 18 10
Beckets, roofing	-	41 10 9	28 12 6	3 2 11	1 3 3	73 6 2	cwt.	69 15 -	-	-
Mats, of sorts	11 2 14	19 1 6	27 1 7	2 18 10	5 12 4 to	49 1 11	"	69 5 8	-	(b) 20 8 8
Other Articles made	78	39 7 -	22 17 6	2 10 4	2 18 6	64 14 10	-	{ 48 7 -	14 13 6	-
By Produce of Fitted Work returned to Stock, viz.:										
Sails of Sorts:										
Value of, when drawn from Stock for fitting	-	2,809 6 9	-	-	-	2,809 6 9	-	3,338 1 4	-	(c) 282 6 9
Value of materials, &c. used in fitting	-	152 14 3	83 19 3	9 14 7	-	246 8 1	-	-	-	-
Apparatus for Lowering Boats:										
Value of, when drawn from Stock for fitting	Sets 27	167 8 -	-	-	-	167 8	-	-	-	3 - 9
Value of materials, &c. used in fitting	-	10 11 -	9 16 3	1 1 6	-	21 8 9	-	-	-	-
Other Articles:										
Value of, when drawn from Stock for fitting	-	643 14 1	-	-	-	643 14 1	-	{ 533 45 11 425 18 4	16 13 8	-
Value of materials, &c. used in fitting	-	192 1 4	126 14 -	13 18 6	-	332 13 10	-	-	-	-
By Produce of Repaired and Altered Work re- turned to Stock, viz.:										
Value of articles when drawn for repairs, &c.	-	2,139 11 1	-	-	-	2,139 11 1	-	{ 2,355 - 5 107 18 8	-	(d) 209 3 3
Value of materials, labour, and general ex- penditure used in repairs, &c.	-	63 13 -	45 11 6	5 - 3	-	114 4 9	-	-	-	-
By other Returns to Stock, viz.:										
Surplus materials, &c.	-	919 1 5	-	10 6 3	-	929 7 8	-	929 7 8	-	-
Work in hand	-	689 9 -	102 12 5	11 15 2	-	753 16 7	-	753 16 7	-	-
TOTAL	- - - £.	15,075 - 4	1,769 14 11	209 13 3	-	17,054 8 6	-	17,851 6 -	34 18 4	831 15 10
										34 18 4
										706 17 6

* Figures in *Italics* are the cost of produce, not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.

† The cause of these differences the same as stated in Chatham Return, marked †, page 197.

(a) These dresses were made by labourers, well acquainted with the work, at 2 s. 2 d. per day, which caused the cheapness of their manufacture.

(b) As these mats differed from the mats provided for in the Rate Book, they should have been credited to the shop and charged to stock at the cost price as nearly as it could be ascertained.

(c) The officers report that these sails were incorrectly valued at two-thirds the price of new articles (as if they had been repairable), instead of at their full value as new sails, hence the apparent gain to the shop, as they were valued when returned to stock at the Rate Book price for new sails.

(d) This difference is caused by the proportion of original value allowed at this time for repairs being too great for the comparative smallness of these repairs.

RIGGING HOUSES—continued.

Dr.

DESCRIPTION.	RATE.		VALUE.	
	£. s. d.	Per	£. s. d.	£. s. d.
PEMBROKE:				
To Value of Materials drawn from Stock in the Year, viz. :—				
Sundry Stores - - - - -	- - - - -	- -	38 14 10	38 14 10
To Labour on Conversions - - - - -	- - - - -	- -	9 9 3	9 9 3
			TOTAL - - - £.	48 4 1

ABSTRACT of the foregoing detailed Debit and Credit Transactions at the RIGGING

DOCKYARDS.	Page.	DEBTOR.			
		VALUE OF			TOTAL.
		Materials.	Labour.	General Expenditure.	
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
DEPTFORD - - - - -	194	466 9 9	5 3 6	- - -	471 13 3
WOOLWICH - - - - -	194	7,821 18 8	1,178 11 1	458 6 7	9,458 16 4
CHATHAM - - - - -	196	4,537 6 6	1,412 14 6	63 5 11	6,013 6 11
SHEERNESS - - - - -	198	4,564 6 11	714 - 8	61 16 1	5,340 3 8
PORTSMOUTH - - - - -	200	10,877 5 11	1,198 10 3	85 7 4	12,161 3 6
DEVONPORT - - - - -	202	15,075 - 4	1,769 14 11	209 13 3	17,054 8 6
PEMBROKE - - - - -	204	38 14 10	9 9 3	- - -	48 4 1
TOTAL - - - £.		43,381 2 11	6,288 4 2	878 9 2	50,547 16 3
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - -					* 879 18 3
TOTAL - - - £.					51,427 14 6

* For explanation of this difference, see preceding remarks on Rigging Houses, pages 195, 197, 201, and 203.

RIGGING HOUSES—continued.

Cr.

DESCRIPTION.	ACTUAL COST.						Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*			Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
	Materials.	Labour.	General Expenditure.	Rate.	TOTAL.						
						Rate.	Amount.				
PEMBROKE:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.
By Produce of New Work returned to Stock, viz.:											
Dresses, Mats, &c. - - - -	15 7 2	6 10 6	-	-	-	21 17 8	-	- {	12 6 - 8 19 4 }	- 12 4	-
By other Returns to Stock, viz.:											
Surplus Materials, &c. - - - -	- 18 4	-	-	-	-	- 18 4	-	-	- 18 4	-	-
By Work in hand - - - - -	22 9 4	2 18 9	-	-	-	25 8 1	-	-	25 8 1	-	-
TOTAL - - - £.	38 14 10	9 9 3	-	-	-	48 4 1	-	-	47 11 9	- 12 4	-
By Excess of Cost over Value at which the above has been returned to Stock - - -									- 12 4		
TOTAL - - - £.									48 4 1		

HOUSES of the several undermentioned DOCKYARDS in the Year 1866-67.

C R E D I T O R.

Actual Cost of Articles Made and Repaired for Stock.				Value of other Returns to Stock.		TOTAL.	Rate Book Price, or Value at which Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.	Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
Materials.	Labour.	General Expenditure.	TOTAL.	Surplus Materials, &c.	Work in Hand.				
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
463 5 2	5 3 6	-	468 8 8	3 4 7	-	471 13 3	471 11 1	- 2 2	-
260 4 2	1,075 14 9	225 3 4	8,561 2 3	540 7 9	357 6 4	9,458 16 4	9,394 17 10	63 18 6	-
610 15 8	1,184 12 11	53 19 1	4,849 7 8	153 12 3	1,010 7 -	6,013 6 11	6,031 10 10	-	18 3 11
896 10 7	648 2 5	43 6 9	4,587 19 9	163 7 4	588 16 7	5,340 3 8	5,354 16 9	-	14 13 1
782 3 8	1,111 15 -	79 3 11	9,973 2 7	1,240 12 2	947 8 9	12,161 3 6	12,276 - 3	-	114 16 9
516 9 11	1,667 2 6	187 11 10	15,371 4 3	929 7 8	753 16 7	17,054 8 6	17,851 6 -	-	796 17 6
15 7 2	6 10 6	-	21 17 8	- 18 4	25 8 1	48 4 1	47 11 9	- 12 4	-
544 16 4	5,699 1 7	589 4 11	43,833 2 10	3,031 10 1	3,683 3 4	50,547 16 3	51,427 14 6	64 13 -	944 11 3
TOTAL - - - £.							51,427 14 6		879 18 3
NET COST of Produce less than Price at which charged to Storekeeper - - - £.									

* Figures in *Italics* are the cost of produce, not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.

SAIL LOFTS.

Cr.

DESCRIPTION.	Canvas.		Quantity.		Size of Bolt-rope.				ACTUAL COST.				Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.		Cost of Produce less than Price at which Charged to Storekeeper.	
	Number.	Width.	Number.	Yards.	Inches.	Foot.	Leech.	Materials.	Labour.	General Expenditure.	Rate.	Per	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
DEPTFORD:																		
By Produce of New Work returned to Stock, viz.:																		
Sails, Canvas:																		
Jibs, of sorts	4 to 8	18 and 24	27	4,253	2½ to 3	1½ to 3	1½ to 2	213 1 -	31 7 -	5 6 2	1 5½ to 1 -½	yard	249 14 2	1 4½ to 1 -½	255 3 6	-	-	5 9 4
Courses	1 " 5	24	38	19,031	1½ " 2½	3 " 6½	2½ " 5½	1,203 4 6	202 14 10	34 6 4	1 8½ " 1 3½	"	1,440 5 8	1 10 " 1 4½	1,524 18 8	-	-	84 13 -
Top-sails	2 " 5	"	40	18,170	1½ " 2½	3 " 5½	2½ " 4½	1,090 7 2	211 15 -	35 13 10	1 7 " 1 4	"	1,337 18 -	1 6½ " 1 5½	1,440 18 3	-	-	103 2 3
Top-gallant-sails	5 " 7	"	58	7,744	1½ " 1½	1½ " 3½	1½ " 2½	377 17 6	58 14 3	9 18 5	1 2½ " 1 1	"	446 10 2	1 3½ " 1 2	472 5 6	-	-	25 15 4
Royals	7 and 8	"	27	1,989	1½ " 1½	1½ " 2	1½ " 2	85 7 3	16 7 8	2 16 6	1 1 " 1 -½	"	104 11 5	1 1½ & 1 -½	108 2 11	-	-	3 11 6
Spankers	4 " 5	18 and 24	14	4,115	1½ " 2	1½ " 1½	1½ " 2½	232 16 1	40 9 10	6 17 4	1 5½ " 1 1½	"	270 3 3	1 5 to 1 2½	282 17 5	-	-	12 14 2
Staysails	1 to 6	"	12	1,439	2½ " 3	2 " 3	2½ " 3½	86 7 6	13 12 5	2 6 2	1 10 " 1 3	"	102 6 1	1 10½ " 1 3½	6 49 7 98 4 2	-	-	2 17 8
Studding-sails	6 " 8	24	35	7,090	1½ " 1½	1½ " 2½	1½ " 2½	314 16 10	43 18 6	7 9 1	1 -½ " 1 -	"	366 4 5	1 1½ " 1 -	383 8 8	-	-	17 4 3
Trysails	1 and 2	"	6	1,000	1½ " 2	2 " 2	2 " 2½	69 9 7	12 19 8	2 4 -	1 10½ " 1 7	"	84 13 3	1 10 & 1 8½	87 - 3	-	-	2 7 -
Gaff-sails	3	"	24	6,852	1½ " 2	1½	2 " 2½	422 7 5	76 11 11	11 19 8	1 6 & 1 5½	"	504 19 -	1 6½	525 17 8	-	-	20 18 8
Gaff-top-sails	6 and 7	"	7	614	1½ " 2½	1½ to 1½	1½ " 1½	30 3 6	5 13 1	- 18 2	1 2½ " 1 2	"	36 14 9	1 3 & 1 2½	37 15 3	-	-	1 - 6
Others	7 " 8	"	2	63	-	-	-	3 2 3	- 17 3	- 3 -	1 4½ " 1 3½	"	4 2 6	1 4 " 1 3	4 2 6	-	-	-
Awings, Canvas, of sorts	-	24	15	2,873	-	-	-	152 18 8	22 1 -	3 18 10	1 6 to - 11½	"	178 18 6	1 7½ to 1 -½	56 40 - 139 11 6	-	-	17 3 -
Covers	-	-	37	1,073½	-	-	-	43 4 10	7 2 9	1 4 4	1 5 " - 8½	"	51 11 11	1 5 " - 9½	31 49 7 32 1 10	-	-	12 9 6
Buckets	1	18	232	287½	-	-	-	21 7 3	24 12 8	4 3 7	4 4	each	50 3 6	4 4	50 5 4	-	-	- 1 10
Bed-bottoms, Canvas	2 and 4	18 and 24	145	568	-	-	-	29 2 11	13 2 6	2 4 7	6 1½ & 4 10	"	44 10 -	6 2 & 6 -	44 14 -	-	-	- 4 -
Other Canvas Articles made	-	-	53	309	-	-	-	24 1 3	8 17 10	1 10 2	-	-	34 9 3	-	22 3 5 13 6 2	-	-	1 - 4
Towels, Smiths', Heesen	-	-	48	-	-	-	-	1 15 1	- 11 6	- 1 11	- 8	each	2 8 6	- 8	2 8 6	-	-	-
By Produce of Altered Work returned to Stock, viz.:																		
Value of Articles when drawn for alterations	-	-	-	-	-	-	-	1 17 2	-	-	-	-	1 17 2	-	1 12 4	-	9 10	-
Value of materials, labour, and general expenditure, used in alterations	-	-	-	-	-	-	-	- 7	- 3 10	- 7	-	-	- 5	-	-	-	-	-
By other Returns to Stock, viz.:																		
Surplus Materials, &c.	-	-	-	6,869½	-	-	-	411 9 2	-	21 5 -	-	-	432 14 2	-	432 14 2	-	-	-
Work in hand	-	-	-	805	-	-	-	46 16 2	4 16 10	- 16 5	-	-	52 9 5	-	46 46 2	5 13 3	-	-
TOTAL	-	-	-	85,685½	-	-	-	4,851 13 8	780 10 4	155 4 1	-	-	5,797 8 1	-	6,101 17 4	6 3 1	310 12 4	-

Net Cost of Produce less than Price at which Charged to Storekeeper - - - £. †304 9 3

* Figures in *Italics* are the Cost of Produce, not having a Rate Book value, as nearly as could be ascertained at the time the Articles were returned; the other figures are Rate Book Prices.

† The Cost of Produce less than Price at which Charged to Storekeeper arises from the Rate Book Prices at which sails were valued being rather too high in the year of these accounts. These prices have been modified in accordance with returns of Cost at the several Yards.

Dr.		SAIL LOFTS—continued. - - - - -						
DESCRIPTION.		QUANTITY, WEIGHT, &c.		RATE.		VALUE.		
		Yards.	Tons cwt. qrs. lbs.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.
WOOLWICH:								
To Value of Materials drawn from Stock in the Year, viz.:								
Canvas, New:								
Broad, of sorts - - - - -		54,732½	- - -	- 1 2½ to - - 8½		yard	2,662 5 2	
Narrow „ - - - - -		1,025¾	- - -	- - 9½ & - - 8½		„	40 9 5	
Canvas, Worn „ - - - - -		7,632	- - -	- - 7½ to - - 5½		„	236 19 7	
Cordage, Bolt-rope, of sorts - - - - -		- -	3 7 0 14	3 11 - „ 2 5 6		cwt.	193 9 1	
Twine - - - - -		- -	0 10 0 26	- 1 10 & - 1 4		lb.	98 2 -	
Other Stores - - - - -		- -	- - -	- - -		-	257 5 10	
Articles issued for repairs and alterations -		- -	- - -	- - -		-	892 14 6	4,381 5 7
To Labour on Conversions - - - - -		- -	- - -	- - -		-	610 11 3	610 11 3
To General Expenditure, viz.:								
Other Charges:								
Materials - - - - -		- -	- - -	- - -		-	44 1 6	
Labour - - - - -		- -	- - -	- - -		-	173 5 3	217 6 9
TOTAL - - -		63,390½	- - -	- - -		-	- - -	5,209 3 7
To Excess of Value over Cost at which Manufactured Produce has been returned to Stock for subsequent Issue - - - - -		- -	- - -	- - -		-	- - -	317 10 -
							TOTAL - - - £.	5,526 13 7

SAIL LOFTS—continued.

Cr.

DESCRIPTION.	Canvas.		Quantity.		Size of Bolt-rope.			ACTUAL COST.			Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price Charged to Storekeeper.		Cost of Produce less than Price Charged to Storekeeper.	
	Number.	Width.	Number.	Yards.	Head.	Foot.	Leech.	Materials.	Labour.	General Expenditure.	s. d. s. d.	Per	s. d. s. d.	£. s. d.	£. s. d.	£. s. d.
WOOLWICH:																
By Produce of New Work returned to Stock, viz.:																
Sails, Canvas:																
Jibs, of sorts	3 to 7	24	14	2,455½	2½ to 5	2 to 3½	1½ to 2½	138 19 6	19 13 4	5 14 11	1 8 to 1 1½	yard	1 5½ to 1 2	159 - -	5 7 9	-
Courses	1 " 4	"	8	4,983	1½ " 2½	3½ " 5½	3½ " 5½	345 12 8	55 3 3	16 2 10	1 9½ " 1 5½	"	1 10 " 1 5½	434 12 4	-	17 13 7
Top-sails	2 " 5	"	13	5,523	1½ " 2	3 " 5	2½ " 4½	332 8 9	65 15 6	19 2 6	1 7 " 1 3½	"	1 8½ " 1 5½	443 15 8	-	26 8 11
Top-gallant-sails	5 and 7	"	19	2,514	1½ " 1½	1½ " 3	1½ " 2½	119 9 0	19 10 9	5 15 5	1 2½ & - 10½	"	1 6½ & 1 1½	2 5 - 152 5 4	-	9 14 5
Royals	7 " 8	"	3	205	1½ " 1½	1½ " 2	1½ " 2	8 15 10	1 16 5	- 10 6	1 1 " 1 -½	"	1 1½ " 1 -½	11 3 10	-	- 1 1
Spankers	3 " 4	"	5	1,396	1½ " 2	1½ " 1½	1½ " 2½	81 2 1	14 16 3	4 5 2	1 5½ to 1 4½	"	1 6 " 1 5	100 3 6	-	- 10 7
Stay-sails	1 to 6	"	16	2,025	2½ " 3½	2½ " 3½	2 " 3½	121 1 8	19 16 1	5 18 9	1 9½ " 1 3	"	1 10½ to 1 3½	155 6 6	-	8 10 -
Studding-sails	6 " 8	"	16	2,472	1½ " 1½	1½ " 2½	1½ " 2½	106 13 2	16 9 7	4 18 8	1 -½ " 1 -½	"	1 1½ " 1 -	131 16 8	-	3 15 3
Trysails	2	"	7	1,191	2 " 3	1½ " 2	2	73 12 1	14 14 2	4 6 4	1 8 & 1 7½	"	1 8½	97 15 11	-	5 3 4
Gaff-sails	3	"	10	3,518	2	1½ " 2	2 to 2½	214 1 5	34 8 3	10 1 1	1 6 " 1 5½	"	1 6½	271 3 9	-	12 13 -
Gaff-top-sails	7	"	1	72	1½	1½	1½	3 6 5	- 13 5	- 4 1	1 1½	"	1 2½	4 5 6	-	- 1 7
Boats', of sorts	6 to 8	"	90	2,585	-	-	-	119 11 7	45 17 10	13 8 11	1 5½ to 1 2½	"	1 5 to 1 3	171 17 9	6 6 7	-
Others	-	"	33	1,528	-	-	-	69 6 7	10 18 9	3 4 1	-	-	-	89 5 7	-	5 16 2
Awnings, Canvas, of sorts	-	"	109	10,217½	-	-	-	541 - 7	85 14 5	24 19 8	1 4½ to - 11½	yard	1 6½ to - 10½	649 17 8	- 13 4	-
Covers	-	"	388	8,525½	-	-	-	336 16 2	68 - 11	19 18 9	1 4 " - 9	"	1 5 " - 9½	7 13 5 449 18 2	-	32 15 9
Hoses	2	"	95	765½	-	-	-	45 - 6	16 13 5	4 17 10	1 9	"	1 8	63 15 -	2 16 9	-
Other Canvas Articles made	-	-	235	2,091½	-	-	-	115 3 6	29 13 9	8 16 -	-	-	-	32 18 5 128 17 3	-	8 2 5
Other Articles made	-	-	-	-	-	-	-	76 18 6	3 12 6	1 1 9	-	-	-	79 7 4	2 5 5	-
By Produce of Repaired and Altered Work returned to Stock, viz.:																
Value of Articles when drawn for repairs, &c.	-	-	119	-	-	-	-	892 14 6	-	-	-	-	-	1,276 11 4	-	203 13 9
Value of materials, labour, and general expenditure, used in repairs, &c.	-	-	-	2,417½	-	-	-	67 4 5	87 2 8	25 16 -	-	-	-	-	-	-
By other Returns to Stock, viz.:																
Surplus Materials, &c.	-	-	-	8,305½	-	-	-	572 5 11	-	38 3 6	-	-	-	610 9 5	-	-
TOTAL	-	-	-	63,890½	-	-	-	4,381 5 7	610 11 3	217 6 9	-	-	-	5,526 13 7	17 9 10	334 10 10
															17 9 10	† 317 10 -

Net Cost of Produce less than Price at which Charged to Storekeeper - - - £.

* Figures in *Italics* are the Cost of Produce, not having a Rate Book value, as nearly as could be ascertained at the time the Articles were returned; the other figures are Rate Book prices.

† This difference has arisen partly from the cause referred to in the note subjoined to the Deptford Return, page 208, and partly from the proportion of one-third of the original value allowed for repairs being too much for the work required to be done to these Articles.

Dr. SAIL LOFTS—continued. - - - - -

DESCRIPTION.	QUANTITY, WEIGHT, &c.		RATE.		VALUE.			
	<i>Yards.</i>	<i>Tons. cwt. qrs. lbs.</i>	<i>s. d. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>		
CHATHAM:								
To Value of Materials drawn from Stock, viz.:								
Work in hand (at its Cost to end of last Year), viz.:								
Materials—Sails, &c., of sorts - - -	2,761	- - -	- - -	-		251 - 6		
Labour - - - - -	-	- - -	- - -	-		31 - 2		
General Expenditure - - - - -	-	- - -	- - -	-		5 5 10		287 6 6
To Value of Materials drawn from Stock in the Year, viz.:								
Canvas, New:								
Broad, of sorts - - - - -	23,843½	- - -	1 2¾ to - 8¾	yard		1,189 3 11		
Narrow „ - - - - -	4,042¾	- - -	- 11¾ „ - 6½	„		145 10 8		
Canvas, Worn - - - - -	10,914¼	- - -	- 10 & - 7½	„		341 9 11		
Cordage, Bolt-rope, of sorts - - -	-	- - -	various	cwt.		244 5 4		
Twine - - - - -	-	0 7 1 8	1 10 & 1 4	lb.		69 8 7		
Other Stores - - - - -	-	- - -	- - -	-		103 5 5		
Articles issued for alterations - - -	-	- - -	- - -	-		1,023 19 6		3,117 3 4
To Labour on Conversions - - - - -	-	- - -	- - -	-		589 1 9		589 1 9
To General Expenditure, viz.:								
Other Charges:								
Materials - - - - -	-	- - -	- - -	-		8 6 8		
Labour - - - - -	-	- - -	- - -	-		94 10 -		102 16 8
TOTAL - - -	41,561½	- - -	- - -	-		- - £.		4,096 8 3

SAIL LOFTS—continued.

Cr.

DESCRIPTION.	Canvas.		Quantity.		Size of Bolt-rope.			ACTUAL COST.				Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	
	Number.	Width.	Number.	Yards.	Head.	Foot.	Leech.	Materials.	Labour.	General Expenditure.	Rate.	Per	Amount.	£. s. d.	£. s. d.
CHATHAM:															
By Produce of New Work returned to Stock, viz.:															
Sails, Canvas:															
Jibs, of sorts - - - - -	4 to 7	18 and 24	4	1,003	2½ to 3½	2½ to 3½	2 to 2½	54 5 2	9 6 3	1 12 5	1 3½ to 1 1½	yard	66 16 1	-	1 12 3
Courses - - - - -	1 and 2	24	5	3,638	2 " 2½	4½ " 5½	4½ " 5½	270 11 2	40 11 3	7 - 7	1 9½ & 1 8½	"	324 8 -	-	6 5 -
Top-sails - - - - -	2 to 4	"	9	4,570	1¾ " 2½	3½ " 5½	3 " 4½	304 18 4	55 18 4	9 14 1	1 8½ to 1 6½	"	379 18 9	-	9 8 -
Top-gallant-sails - - - - -	5 " 7	"	14	2,188	1½ " 1¾	2½ " 3	2 " 2½	111 15 1	19 8 11	3 7 7	1 4 " 1 -¾	"	133 19 6	- 12 1	-
Royals - - - - -	7 and 8	"	9	638	1½ " 1¾	1½ " 2	1½ " 2	29 2 11	6 17 4	1 3 11	1 9½ " 1 1½	"	35 11 9	1 12 5	-
Spankers - - - - -	4	18	2	841	2	1½	2½	38 18 11	9 8 -	1 12 9	1 2½	"	49 18 8	- 1 -	-
Staysails - - - - -	1 to 6	24	7	1,338	3 to 3½	3 to 3½	3 to 3½	80 9 10	11 17 11	2 1 3	1 11½ to 1 2½	"	96 3 6	-	1 14 6
Studding-sails - - - - -	7 and 8	"	11	2,099½	1½ " 1¾	1½ " 2	1½ " 2	90 13 10	16 11 1	2 17 8	1 -½	"	110 13 3	-	- 10 8
Boats', of sorts - - - - -	6 to 8	18 and 24	32	1,295	-	-	-	50 2 5	37 3 4	6 9 7	1 6 to 1 4½	"	93 15 4	21 15 8	-
Others - - - - -	-	-	8	388	-	-	-	17 - 9	3 9 2	- 12 1	1 2½ & - 10	"	21 2 -	-	- 14 9
Awbings, canvas, of sorts - - - - -	-	-	20	2,175	-	-	-	80 1 10	28 14 5	5 - 2	1 3 " 1 -	"	96 1 11	† 17 14 6	-
Covers " - - - - -	-	-	130	2,442½	-	-	-	110 16 1	32 13 6	5 13 8	3 6½ " - 8½	"	5 - 6	7 1 -	-
Cloths, deck, weather and floor - - - - -	-	-	33	2,973	-	-	-	95 16 6	23 4 5	4 1 -	- 10½ to - 8½	"	137 1 9	-	-
Other canvas articles made - - - - -	-	-	809	4,034	-	-	-	140 19 4	66 5 7	11 10 5	-	-	125 6 5	-	2 4 6
Other articles made - - - - -	-	-	54	-	-	-	-	27 - 7	9 1 4	1 11 7	-	-	181 15 3	28 8 6	-
By Produce of Altered Work returned to Stock, viz.:															
Value of articles when drawn for alterations	-	-	-	-	-	-	-	1,058 18 1	-	-	-	-	1,641 13 10	† 70 10 7	-
Value of materials, labour, and general expenditure used in alterations - - - - -	-	-	-	6,950	-	-	-	374 8 8	237 10 6	41 7 2	-	-	-	-	-
By other Returns to Stock, viz.:															
Surplus materials, &c. - - - - -	-	-	-	2,270½	-	-	-	302 4 10	-	- 9 1	-	-	302 13 11	-	-
Work in hand - - - - -	-	-	-	2,468	-	-	-	129 15 2	12 - 7	2 1 10	-	-	443 17 7	-	-
By Canvas used for parcelling - - - - -	-	-	-	160	-	-	-	-	-	-	-	-	-	-	-
Add, error, loss by fractions - - - - -	-	-	-	-	-	-	-	3,367 19 6	620 1 11	108 6 10	-	-	3,968 18 4	149 19 7	22 9 8
Abate, error, gain by fractions - - - - -	-	-	-	-	-	-	-	- 4 4	-	-	-	-	-	-	-
TOTAL - - - - -	-	-	-	41,561½	-	-	-	3,368 3 10	620 1 11	108 2 6	-	-	3,968 18 4	149 19 7	22 9 8
By Excess of Cost over Value at which the above has been returned to Stock - - - - -												£.	127 9 11	127 9 11	
TOTAL - - - - -												£.	4,096 8 3	4,096 8 3	

* Figures in *Italics* are the cost of product, not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.

† This difference is reported to have been caused chiefly by additional work required in their manufacture.

‡ This excess of cost more than price at which charged to Storekeeper resulted from the proportion of the original value for repairs being inadequate to cover the expenses incurred on this work.

Dr. SAIL LOFTS—continued. - - - - -							
DESCRIPTION.		QUANTITY, WEIGHT, &c.		RATE.			VALUE,
		Yards.	Tons.cwt.qrs.lbs.	£. s. d.	£. s. d.	Per	£. s. d.
							£. s. d.
SHEERNESS:							
To Value of Materials drawn from Stock, &c., viz.:							
Work in hand (at its Cost to end of last Year), viz.:							
Materials - - - - -	- -	- - -	- - -	- - -	- - -	-	79 16 7
Labour - - - - -	- -	- - -	- - -	- - -	- - -	-	8 12 5
General Expenditure - - -	- -	- - -	- - -	- - -	- - -	-	2 3 4
							90 12 4
To Value of Materials drawn from Stock in the Year, viz.:							
Canvas, New:							
Broad, of sorts - - - - -	41,044	- - -	- 1 2¼ to - - 8¼	yard	2,077 17 10		
Narrow „ - - - - -	1,768½	- - -	- - 9½ & - - 7½	„	68 3 1		
Canvas, Worn - - - - -	17,910½	- - -	- - 7½	„	559 13 11		
Cordage, Bolt-rope, of sorts - - -	- -	3 19 0 14	71 - - to 31 - -	ton	246 12 4		
Twine - - - - -	- -	0 13 3 0	- 1 10 & - 1 4	lb.	133 14 9		
Other Stores - - - - -	- -	- - -	- - -	-	115 4 5		
Articles issued for repairs and alterations -	- -	- - -	- - -	-	2,463 17 2		
							5,065 3 6
To Labour on Conversions - - - - -	- -	- - -	- - -	- - -	- - -	676 3 4	676 3 4
To General Expenditure, viz.:							
Other Charges:							
Materials - - - - -	- -	- - -	- - -	- - -	- - -	-	17 12 7
Labour - - - - -	- -	- - -	- - -	- - -	- - -	-	150 6 4
							167 18 11
TOTAL - - -	60,722½	- - -	- - -	- - -	- - -	-	£. 6,599 18 1

SAIL LOFTS -continued.

Cr.

DESCRIPTION.		Canvas.		Quantity.		Size of Bolt-rope.			ACTUAL COST.				Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce of more than Price at which Charged to Storekeeper.	Cost of Produce of less than Price at which Charged to Storekeeper.			
		Number.	Width.	Number.	Yards.	Head.	Foot.	Leech.	Materials.	Labour.	General Expenditure.	Ratio.	TOTAL.	Rate.			Amount.		
SHEERNES:																			
By Produce of New Work returned to Stock, viz.:																			
Sails. Canvas:—																			
Jibs, of sorts -	-	-	4 to 7	18 and 24	7	1,746	2½ to 3½	2½ to 3½	1½ to 2½	81 7 10	12 15 11	3 3 7	1 3½ to - 11½	yard	97 7 4	1 3½ to 1 1½	4 3 7 } 100 16 - }	-	7 12 3
Courses -	-	-	1 " 4	24	7	3,529	1½ " 2½	3½ " 5½	3½ " 5½	241 17 1	40 16 3	10 2 9	1 9½ " 1 5½	"	292 16 1	1 10 " 1 5½	302 1 3	-	9 5 2
Top-sails -	-	-	2 " 5	"	9	4,223	1½ " 2½	3½ " 5½	2½ " 4½	263 3 5	50 - 5	12 8 5	1 7½ " 1 5½	"	325 12 3	1 8½ " 1 5½	347 8 4	-	21 16 1
Topgallant-sails -	-	-	6 and 7	"	8	1,092	1½ " 1½	1½ " 3	1½ " 2½	52 1 8	8 19 -	2 4 6	1 2½ & 1 1½	"	63 5 2	1 2½ & 1 2	64 16 6	-	1 11 4
Royals -	-	-	7 " 8	"	11	604	1 " 1½	1½ " 2	1½ " 2	26 11 11	6 3 1	1 10 7	1 2½ to 1 -½	"	34 5 7	1 1½ " 1 -½	33 1 8	1 3 11	-
Spankers -	-	-	4 " 5	18 and 24	3	954	1½ " 2	1½ " 1½	1½ " 2½	47 9 4	9 14 7	2 8 5	1 5 & 1 1½	"	59 12 4	1 5 " 1 2½	60 9 1	-	- 16 9
Staysails -	-	-	1 to 6	24	6	1,221	2½ " 3½	2½ " 8½	2 " 3½	75 16 1	11 14 11	2 18 4	1 9½ to 1 3½	"	90 9 4	1 10½ to 1 3½	94 3 5	-	3 14 1
Studding-sails -	-	-	6 " 8	"	14	1,852½	1½ " 1½	1½ " 2½	1½ " 2½	81 12 4	12 6 8	3 1 3	1 1 " 11	"	97 - 3	1 1½ " 1 -	98 8 9	-	1 8 6
Trysails -	-	-	1 and 2	"	6	1,163	2 " 2½	2	2	81 2 10	15 6 9	3 16 3	1 10½ & 1 8	"	100 5 10	1 10 & 1 8½	102 19 10	-	2 14 -
Gaff-sails -	-	-	3	"	5	1,550	1½ " 2	1½ to 2	2 to 2½	95 6 4	14 5 9	3 11 -	1 5½ - -	"	113 3 1	1 6½	119 9 9	-	6 6 8
Boats', of sorts -	-	-	6 to 8	"	68	2,077	-	-	-	98 2 3	29 5 9	7 5 8	1 4 to 1 1½	"	134 13 8	1 5 to 1 3	138 4 4	-	3 10 8
Others -	-	-	-	-	31	1,781	-	-	-	81 17 4	14 7 11	3 11 6	- - -	-	99 16 9	- - -	19 8 8 } 84 17 9 }	-	4 9 8
Awnings, canvas, of sorts -	-	-	-	-	75	10,508½	-	-	-	597 15 3	90 7 -	22 8 10	1 6½ to - 10½	yard	710 11 1	1 6½ to - 10½	2 13 10 } 705 4 5 }	2 7 10	-
Covers " -	-	-	-	-	493	11,728½	-	-	-	500 12 1	78 19 7	19 12 6	1 5½ " - 9	"	599 4 2	1 11½ " - 9½	6 2 5 } 680 2 11 }	-	37 1 3
Cots " -	-	-	-	-	61	885	-	-	-	37 13 -	14 10 4	3 12 -	30 11 & 17 3	each	55 15 4	22 6 & 17 11	19 2 6 } 39 8 4 }	-	2 15 6
Hoses, Canvas, Delivery -	-	-	-	-	84	389	-	-	-	39 15 9	9 8 5	2 6 10	13 1 & 7 2½	"	51 11 -	15 - " 6 4	3 16 - } 54 - - }	-	6 5 -
Other canvas articles made -	-	-	-	-	482	4,526½	-	-	-	184 6 2	40 7 6	10 - 7	- - -	-	234 14 3	- - -	48 4 1 } 187 - 2 }	-	10 10 -
Other articles made -	-	-	-	-	5	-	-	-	-	9 1 8	1 2 -	- 5 6	- - -	-	10 9 2	- - -	11 2 11	-	- 13 9
By Produce of Repaired and Altered Work returned to Stock, viz.:-																			
Value of articles when drawn for repairs, &c. -																			
Value of materials, labour, and general expenditure used in repairs, &c. -																			
By other Returns to Stock, viz.:																			
Surplus Materials, &c. -																			
Articles Repairable, returned to Stock at Value at which charged to Shop -																			
TOTAL - - -																			
By Excess of Cost over Value at which the above has been Returned to Stock - - - £.																			
TOTAL - - - £.																			

• Figures in *Italics* are the cost of produce, not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.

† This excess of cost over price at which charged to Storekeeper was caused by the Articles repaired having been valued at too exact an abatement from the Rate Book price when issued for repair.

Dr. SAIL LOFTS—continued. - - - - -								
DESCRIPTION.		QUANTITY, WEIGHT, &c.		RATE.			VALUE.	
		Yards.	Tons.cwt.qrs.lbs.	£.s.d.	£.s.d.	Per	£.s.d.	£.s.d.
PORTSMOUTH:								
To Value of Materials drawn from Stock, viz. :—								
Work in hand (at its Cost to end of last Year), viz. :								
Materials—Sails, &c., of sorts - - -	360½	-	-	-	-	-	186 10 10	
Labour - - - - -	-	-	-	-	-	-	7 18 5	
General Expenditure - - - - -	-	-	-	-	-	-	3 13 7	
								198 2 10
To Value of Materials drawn from Stock in the Year, viz. :—								
Canvas, New :								
Broad, of sorts - - - - -	64,708	-	-	-	1 2¾ to - - 8¾	yard	3,726 4 4	
Narrow, „ - - - - -	2,149¾	-	-	-	- 11 „ - - 6½	„	82 14 11	
Canvas, Worn, of sorts - - - - -	17,999	-	-	-	- 7½ - -	„	562 9 2	
Cordage Bolt-rope, of sorts - - - - -	-	4	7 2 6	3 11 -	to 3 1 6	cwt.	233 6 10	
Other Stores - - - - -	-	-	-	-	-	-	201 5 2	
Articles issued for repairs and alterations - - -	-	-	No. 692	-	-	-	1,798 6 8	
								6,654 7 1
To Labour on Conversions - - - - -	-	-	-	-	-	-	879 8 3	
								879 8 3
To General Expenditure, viz. :—								
Other Charges :								
Materials - - - - -	-	-	-	-	-	-	168 19 6	
Labour - - - - -	-	-	-	-	-	-	227 19 4	
								396 18 10
TOTAL - - - £.	85,217½	-	-	-	-	-	-	8,128 17 -

- - - - - SAIL LOFTS—continued.

Cr.

DESCRIPTION.	Canvas.		Quantity.		Size of Bolt-rope.			ACTUAL COST.						Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
	Number.	Width.	Number.	Yards.	Head.	Foot.	Leech.	Materials.	Labour.	General Expenditure.	Rate.		Per	£. s. d.	£. s. d.	£. s. d.	
											£. s. d.	£. s. d.					
PORTSMOUTH:																	
By Produce of New Work returned to Stock, viz.:																	
Sails, Canvas:																	
Jibs, of sorts -	4 to 7	24	18	2,145½	2½ to 3½	1½ to 4	1½ to 2½	113 13 3	18 6 4	8 5 3	1 4½ to 1 2½	yard	140 4 10	1 4½ to 1 2	134 11 7	5 13 3	-
Courses -	1 & 2	"	3	1,693	2	4½ to 4¾	4½ to 4¾	118 5 1	19 6 3	8 14 5	1 9½ to 1 8½	"	146 5 9	1 9½ to 1 8½	146 19 10	-	- 14 1
Top-sails -	2 to 6	"	11	3,781	1½ to 2	2¼ to 4¾	2¼ to 4¾	297 10 10	46 14 5	21 2 1	2 2¼ to 1 5	"	365 7 4	1 7½ to 1 5½	124 8 -	32 2 7	-
Top-gallant-sails -	5 to 7	"	9	868½	1½ to 1¾	1½ to 3	1½ to 2½	41 13 8	7 15 4	3 10 1	1 3½ to 1 1½	"	52 19 1	1 3½ to 1 2	208 16 9	- 6 6	-
Royals -	7 & 8	"	8	515½	1½ to 1¾	1½ to 2	1½ to 2	22 15 1	5 - 8	2 5 3	1 3 to 1 1½	"	30 1 -	1 1½ to 1 ¾	28 16 10	1 4 2	-
Spankers -	4 to 5	18 & 24	7	1,866	1½ to 2	1½ to 2	1½ to 2	92 3 3	18 16 8	8 10 1	1 5½ to 1 1¾	"	119 10 -	1 5 to 1 2½	118 8 -	1 2 -	-
Studding-sails -	7 to 8	24	10	813	1½	1½	1½	34 3 9	6 8 5	2 17 9	1 1 & 1 -¾	"	43 9 11	1 -¾ & 1 -	42 13 9	- 16 2	-
Gaff-sails -	3	"	8	2,251	1½ to 2	1½ to 2	1½ to 2	136 8 -	24 13 6	11 2 7	1 6½ to 1 6	"	172 4 1	1 6½	174 10 3	-	2 6 2
Boats', of sorts -	6 to 8	18 & 24	127	3,948½	-	-	-	173 8 7	61 2 6	27 12 1	1 4¾ to 1 -¾	"	262 3 2	1 5 to 1 -¾	252 18 -	9 5 2	-
Others -	-	-	67	4,447½	-	-	-	220 1 9	42 13 8	19 5 7	- - -	-	282 1 -	- - -	281 16 11	- 4 1	-
Awnings, Canvas, of sorts -	-	-	95	11,771½	-	-	-	630 9 9	109 3 1	49 5 7	1 8½ to - 11½	yard	788 13 5	1 6½ to - 10½	750 5 5	38 13 -	-
Covers "	-	-	761	20,397½	-	-	-	840 7 4	164 8 6	74 4 6	1 8½ to - 8½	"	1,079 - 4	1 6 to - 9½	100 1 6	-	18 6 7
Cloths, Deck, Canvas, of sorts -	-	-	37	1,770	-	-	-	73 10 3	8 8 3	3 15 6	1 1½ to - 7½	"	85 14 -	1 6½	117 14 1	-	44 10 1
Servens, "	-	-	46	1,603	-	-	-	51 2 5	11 - 7	4 19 8	1 4½ to - 9	"	67 2 8	1 - & - 10½	7 42 1	-	1 15 1
Other Canvas articles made -	-	-	993	6,292	-	-	-	312 1 10	117 6 11	52 19 8	- - -	-	482 8 5	- - -	451 42 11	40 6 -	-
Other articles made -	-	-	37	-	-	-	-	25 10 8	8 17 -	4 - 2	- - -	-	38 7 10	- - -	4 43 6	7 - 6	-
By Produce of Repaired and Altered Work returned to Stock, viz.:																	
Value of articles when drawn for repairs, &c.																	
Value of materials, labour, and general expenditure, used in repairs, &c. - - -																	
By other Returns to Stock, viz.:																	
Surplus materials, &c. - - -																	
Sails drawn for alterations, and returned to Stock at value at which charged to Shop																	
Work in hand - - -																	
By loss of fractions - - -																	
TOTAL - - -																	
By Excess of Cost over Value at which the above has been returned to Stock - - -														67 12 -	713 5 7	67 12 -	
TOTAL - - - £.														67 12 -	645 13 7		

* Figures in *Italics* are the cost of produce, not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.

† This cost of produce less than price at which charged to Storekeeper was caused by the Rate Book prices in the year of these accounts being too high for these articles. These prices have been corrected, by this, and subsequent returns of actual cost. The officers report that this difference between the cost, and the price at which charged to Storekeeper, was occasioned by the Sails being in most cases reduced in size from the dimensions at which they were issued for repairs and alterations, and therefore returned to Stock at the value of their reduced dimensions.

SAIL LOFTS—continued.

Cr.

DESCRIPTION.	Canvas.		Quantity.		Size of Bolt-rope.			ACTUAL COST.				Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce less than Price at which Charged to Storekeeper.		
	Number.	Width.	Number.	Yards.	Head.	Foot.	Leech.	Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	Per	f. s. d.	f. s. d.	
DEVONPORT:																
Produce of New Work returned to Stock, viz.:																
Sails, Canvas:																
Jibs, of sorts	2 to 7	18 & 24	23	4,610	2½ to 5	1½ to 4½	1½ to 2½	246 16 11	34 13 11	7 7 9	1 11½ to 1 11	288 18 7	1 6½ to 1 11	288 1 8	—	—
Courses	1 3	24	14	8,126	2½ to 5	3½ to 6	2½ to 4½	585 1 1	92 4 11	19 14 2	1 10½ to 1 10	697 7 1	1 10½ to 1 11	714 6 4	17 6 3	—
Top-sails	2 6	"	20	11,100	1½ to 2½	2½ to 5½	2½ to 4½	739 2 6	120 9 8	27 10 5	1 7½ to 1 7	806 2 7	1 8½ to 1 4½	931 9 1	35 6 5	—
Top-sail-stays	5 7	"	17	2,782	1½ to 2½	2½ to 5½	2½ to 4½	139 10 3	20 18 1	4 8 10	1 8½ to 1 8	164 17 1	1 3½ to 1 2	170 14 5	5 17 4	—
Royals	7 & 8	"	17	1,395	1½ to 2½	2½ to 5½	2½ to 4½	62 11 3	12 1 4	2 11 4	1 11½ to 1 11	77 3 11	1 11½ to 1 11	77 19 6	—	—
Spankers	1 3	18 & 24	7	2,856	1½ to 2½	2½ to 5½	2½ to 4½	150 5 1	27 5 3	5 16 1	1 5½ to 1 5	183 6 3	1 5½ to 1 5	187 14 10	4 8 7	—
Stay-sails	1 to 7	"	26	4,347	2½ to 5	1½ to 4½	1½ to 2½	269 14 2	43 5 9	9 4 10	1 9½ to 1 9	322 4 9	1 10½ to 1 10	329 8 10	7 4 1	—
Studding-sails	6 8	"	31	5,715	1½ to 2½	2½ to 5½	2½ to 4½	257 10 8	35 17 1	7 12 6	1 10½ to 1 10	301 1 2	1 11½ to 1 11	309 18 2	8 18 1	—
Trysails	2 3	"	5	1,069	2½ to 5	2½ to 5½	2½ to 4½	70 17 10	12 14 1	2 14 1	1 10½ to 1 10	86 5 10	1 8½ to 1 8	92 8 6	6 2 8	—
Gaff-sails	3	"	14	3,791	1½ to 2½	2½ to 5½	2½ to 4½	238 17 3	40 1 1	8 10 2	1 7½ to 1 7	287 8 6	1 6½ to 1 6	292 4 8	4 16 2	—
Boats, of sorts	5 to 8	18 & 24	203	6,582	1½ to 2½	2½ to 5½	2½ to 4½	311 13 6	100 3 1	21 5 3	1 6 to 1 6	433 1 10	1 6 to 1 3	430 2 4	2 19 6	—
Others	—	—	43	3,316	—	—	—	178 15 9	28 16 6	6 2 7	—	213 14 10	—	226 3 4	—	—
Awnings, Canvas, of sorts	—	—	182	34,437	—	—	—	2,043 3 1	296 7 3	62 19 2	1 7 to 1 11½	2,402 9 5	1 9 to 1 11½	2,344 13 5	57 16 1	—
Cloths, " Hammock	4	24	182	8,426	—	—	—	436 19 4	52 13 3	11 3 11	1 2½	500 16 6	1 3	516 12 6	15 16 1	—
" Hatchway	—	—	229	5,337	—	—	—	323 9 9	26 2 11	5 10 10	1 4½ & 1 4	355 3 6	1 5 & 10½	365 13 2	10 9 8	—
" other sorts	1 to 8	24	13	447	—	—	—	21 4 4	4 8 2	—	—	26 11 3	—	—	8 9 4	—
Covers	—	—	321	11,770	—	—	—	453 5 8	95 2 1	20 3 11	1 6½ to 1 6	568 11 7	1 4½ to 1 9½	575 3 11	18 19 4	—
Hoods	6	24	57	1,741	—	—	—	77 1 1	26 6 5	5 11 10	1 3	108 18 4	1 3½	112 9 2	3 10 10	—
Hoses	1	"	179	1,524	—	—	—	133 16 4	36 7 6	7 14 7	various	177 18 5	each	186 16 2	8 17 9	—
Screens	—	—	81	3,034	—	—	—	98 17 1	17 15 1	3 15 4	1 1 to 1 9½	120 7 5	1 2 & 10½	130 19 8	10 12 3	—
Other Canvas articles made	—	—	1,032	4,814	—	—	—	250 10 4	77 9 9	16 9 8	—	344 9 9	—	—	36 12 11	—
Other articles made	—	—	4	—	—	—	—	2 8 6	11 3	—	—	3 2 1	—	—	—	—
Articles made by men of Steam Reserve, and returned to Stock	—	—	347	2,425	—	—	—	179 8 1	—	—	—	179 8 1	—	—	40 6 9	—
Produce of Repaired and Altered Work returned to Stock, viz.:																
Value of articles when drawn for repairs, &c.																
Value of materials, labour, and general expenditure, used in repairs, &c.																
Value of articles when drawn for repairs, &c., by men of Steam Reserve																
Value of materials used in repairs by men of Steam Reserve																
other Returns to Stock, viz.:																
Surplus materials, &c.																
Work in hand																
TOTAL																

NET COST of Produce less than Price at which charged to Storekeeper - - - £.

* Figures in *Italics* are the cost of produce, not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.

† This cost of produce less than price at which charged to Storekeeper, arises from this work being performed by the men of Steam Reserve, the wages of whom do not appear in this account. The amount 170 l. 8 s. 1 d., representing cost, is exclusive of the value of labour and general expenditure.

‡ This and other differences showing cost of produce less than price charged to Storekeeper, are the results of the causes referred to in the remarks on the Woolwich and Deptford Returns, pages 207 and 209.

0.89.

*Dr.***SAIL LOFTS**—*continued.*

DESCRIPTION.	QUANTITY, WEIGHT, &c.		RATE.		VALUE.	
	Yards.	Tons. cwt. qrs. lbs.	£. s. d.	Per	£. s. d.	£. s. d.
PEMBROKE:						
To Value of Materials drawn from Stock in the Year, viz. :—						
Canvas, new, of sorts - - - - -	449	- - -	various	yard	19 10 8	
„ Worn „ - - - - -	1,093	- - -	- - 7½	„	34 3 -	
Fearnought - - - - -	103	- - -	- 1 8	„	8 11 8	
Other stores - - - - -	-	- - -	- - -	-	15 16 10	
Articles issued for repairs and alterations - -	101	- - -	- - -	-	11 6 9	89 8 11
To Labour on Conversions - - - - -	-	- - -	- - -	-	29 11 2	29 11 2
TOTAL - - -	1,746	- - -	- - -	-	- - -	119 - 1
To Excess of Value over Cost at which Manufactured Produce has been returned to Stock for subsequent Issue - -						2 5 6
TOTAL - - - £.						121 5 7

ABSTRACT of the foregoing detailed Debit and Credit Transactions at the **SAIL**

DOCK YARDS.	Page.	DEBTOR.			
		VALUE OF			TOTAL.
		Materials.	Labour.	General Expenditure.	
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
DEPTFORD - - - - -	206	4,851 13 8	790 10 4	155 4 1	5,797 8 1
WOOLWICH - - - - -	208	4,381 5 7	610 11 3	217 6 9	5,209 3 7
CHATHAM - - - - -	210	3,368 3 10	620 1 11	108 2 6	4,096 8 3
SHEERNESS - - - - -	212	5,745 - 1	684 15 9	170 2 3	6,599 18 1
PORTSMOUTH - - - - -	214	6,840 17 11	887 6 8	400 12 5	8,128 17 -
DEVONPORT - - - - -	216	12,577 3 9	1,600 6 5	394 4 4	14,571 14 6
PEMBROKE - - - - -	218	89 8 11	29 11 2	- - -	119 - 1
TOTAL - - - £.		37,853 13 9	5,223 3 6	1,445 12 4	44,522 9 7
To Excess of Value over Cost at which Manufactured Produce has been returned to Stock for subsequent Issue - -					133 17 2
TOTAL - - - £.					44,656 6 9

SAIL LOFTS—continued.

Cr.

DESCRIPTION.	Canvas.		Quantity.		Size of Boltrope.			ACTUAL COST.					Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
	Number.	Width.	Number.	Yards.	Head.	Foot.	Leech.	Materials.	Labour.	General Expenditure.	Rate.	Total.	Per	£. s. d.		
															£. s. d.	£. s. d.
PEMBROKE:																
Produce of New Work returned to Stock, viz.:																
Sails, Boats, of sorts -	5 to 8	24	6	262	-	-	-	13 7 1	3 13 8	-	1 7 & 1 2	17 - 9	1 6 to - 7½	17 13 6	-	- 12 9
Awings, Canvas -	-	-	2	498	-	-	-	18 9 11	3 13 8	-	- 10½	22 3 7	- 10½	21 5 4	-	-
Dresses -	-	-	67	406	-	-	-	12 19 11	7 16 -	-	6 2½	20 15 11	6 10 -	22 17 10	-	2 1 11
Dresses, Farnought:																
Frocks -	-	-	17	100	-	-	-	8 8 5	3 7 2	-	{ 8 4½	11 15 7	{ 8 8	12 3 8	-	- 8 1
Trousers -	-	-	No.	284	-	-	-	14 5 8	4 14 9	-	{ 5 5½	19 - 5	{ 5 8	{ 6 14 11	-	- 5 5
Other Canvas Articles made	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Produce of Repaired and Altered Work returned to Stock, viz.:																
Value of articles when drawn for repairs, &c. -	-	-	-	108	-	-	-	10 14 3	4 6 8	-	-	10 14 3	-	16 4 4	-	- 4 5
Value of materials and labour used in repairs, &c. -	-	-	-	-	-	-	-	1 7 10	-	-	-	5 14 6	-	-	-	-
other Returns to Stock, viz.:																
Surplus materials, &c. -	-	-	-	88	-	-	-	2 18 5	1 19 3	-	-	2 18 5	-	2 18 5	-	-
Work in hand -	-	-	-	-	-	-	-	6 17 5	-	-	-	8 16 8	-	8 16 8	-	-
TOTAL	-	-	-	1,746	-	-	-	89 8 11	29 11 2	-	-	119 - 1	-	121 5 7	1 2 8	3 8 2

* Figures in *Italics* are the cost of produce, not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.

NET COST OF PRODUCE LESS THAN PRICE AT WHICH CHARGED TO STOREKEEPER - - - £.

1 2 8

2 5 6

Lofts of the several undermentioned Dockyards in the Year 1866-67.

CREDITORS.

Actual Cost of Articles Made and Repaired for Stock.				Value of other Returns to Stock.		TOTAL.	Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.	Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
Materials.	Labour.	General Expenditure.	TOTAL.	Surplus Materials, &c.	Work in Hand.				
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
785 13 6	608 1 4	133 2 8	5,312 4 6	432 14 2	52 9 5	5,797 8 1	6,101 17 4	-	304 9 3
610 11 8	608 1 4	179 3 3	4,598 14 2	610 9 5	-	5,209 3 7	5,526 13 7	-	317 10 -
608 1 4	608 1 4	105 11 7	3,649 16 9	302 13 11	143 17 7	4,096 8 3	3,968 18 4	127 9 11	-
684 15 9	608 1 4	170 2 3	6,162 12 9	437 5 4	-	6,599 18 1	6,277 11 8	322 6 5	-
865 12 3	608 1 4	390 14 8	7,072 6 6	898 5 1	158 5 5	8,138 17 -	7,483 3 5	645 13 7	-
1,594 14 4	608 1 4	339 - 9	14,113 2 1	288 14 4	169 18 1	14,571 14 6	15,176 16 10	-	605 2 4
27 11 11	608 1 4	-	107 5 -	2 18 5	8 16 8	119 - 1	121 5 7	-	2 5 6
5,521 6 3	5,177 - 4	1,317 15 2	41,016 1 9	2,973 - 8	533 7 2	44,522 9 7	44,656 6 9	1,095 9 11	1,229 7 1
NET COST OF PRODUCE LESS THAN PRICE AT WHICH CHARGED TO STOREKEEPER - - - £.									1,095 9 11
									† 133 17 2

† For explanation of this difference, see remarks on Sail Lofts, pages 207, 209, 211, 213, 215, and 217.

*Dr.***COLOUR LOFTS.**

DESCRIPTION.	QUANTITY.	RATE.		VALUE.	
	<i>Yards.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
WOOLWICH:					
To Value of Materials drawn from Stock in the Year, viz :					
Buntin, Broad, Coloured - - - - -	8,020	- - 9	yard	300 15 6	
„ „ White - - - - -	4,770	- - 8½	„	168 18 9	
„ Narrow, Coloured - - - - -	2,024	- - 4½	„	37 19 -	
„ „ White - - - - -	1,935	- - 4¼	„	34 5 4	
Cloth, printed - - - - -	62¾	- 13 1 to - 8 7	„	30 13 9	
Other Stores - - - - -	- -	- - -	- -	45 7 2	
Articles issued for repairs and alterations - -	- -	- - -	- -	283 5 4	901 4 10
To Labour on Conversions - - - - -	- -	- - -	- -	280 5 6	280 5 6
To General Expenditure:					
Other Charges :					
Materials - - - - -	- -	- - -	- -	1 17 2	
Labour - - - - -	- -	- - -	- -	38 18 5	40 15 7
TOTAL - - - £.					1,222 5 11

COLOUR LOFTS.

Cr.

DESCRIPTION.	QUANTITY.		ACTUAL COST.					Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*			Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
			Materials.	Labour.	General Expenditure.	Rate.		Amount.	£. s. d.	£. s. d.		
						£. s. d.	Per					
WOOLWICH: By Produce of New Work returned to Stock, viz.: Colors, Bontin, English: Ensigns, Jacks, and Mast-head Pendants - Signal Flags and Pendants - - - Burgees, with Anchor and Jack inserted - Colors, Buntin, Foreign: Ensigns - - - - - Ensigns, American, inserted - - - Covers, Table - - - - - Other Articles made - - - - - By Produce of Repaired and Altered Work re- turned to Stock, viz.: Value of Articles when drawn for repairs, &c. Value of materials, labour, and general expenditure used in repairs, &c. - - - By other Returns to Stock, viz.: Surplus material, &c. - - - - - Work in hand - - - - -	No.	Yards.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
	212	7,837	164 11 8	88 5 6	12 16 7	- - 8	yard	- - 5½	265 13 9	171 10 10	† 94 2 11	-
	728	13,531½	303 9 10	126 19 5	18 9 8	- - 8	"	- - 5½	448 18 11	{ 4 4 10 } 307 6 -	† 137 8 1	-
	1	39	- 16 7	- 9 -	- 1 4	- - 8½	"	- - 5½	1 6 11	- 18 8	- 8 3	-
	6	588	10 18 8	2 14 -	- 7 10	- - 5½	"	- - 5½	14 - 6	14 1 10	- - -	- 1 4
	2	196	4 17 11	- 18 -	- 2 8	- - 7½	"	- - 7½	5 18 7	6 2 6	- - -	- 3 11
	18	62½	40 1 5	1 7 9	- 4 -	6 1 6 to 1 10 6	each	6 4 6 to 1 10 6	41 13 2	44 44 -	- - -	- - 10
	-	-	5 5 9	4 15 4	- 13 8	- - -	-	-	10 14 9	40 46 5	- - -	- 1 8
	-	-	124 19 4	- - -	- - -	- - -	-	-	124 19 4	{ 3 2 5 } 283 1 2	- - -	(a) 21 8 4
	-	-	78 - 1	53 18 6	7 17 4	- - -	-	-	139 15 11	- - -	- - -	-
-	-	164 7 10	- - -	- - -	- - -	-	-	164 7 10	- - -	- - -	-	
-	-	3 15 9	- 18 -	- 2 6	- - -	-	-	4 46 8	- - -	- - -	-	
TOTAL - - - £.			901 4 10	280 5 6	40 15 7	- - -	-	-	1,012 2 9	231 19 3	21 16 1	
By Excess of Cost over Value at which the above has been returned to Stock									210 3 2	210 3 2		
TOTAL - - - £.									1,222 5 11			

* Figures in *Italics* are the cost of produce, not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.

† This excess of cost over the value at which the new work was returned to stock appears to have been occasioned to some extent, by the number of smaller and more difficult colours manufactured,—the contract price being an average for all descriptions and sizes of signal flags and pendants.

(a) The difference between the value at which the repaired work was returned to stock, and the cost value at this and other yards, resulted from the difference in the nature and extent of repairs, the allowance of *one-third* for repairs being in some cases too much, and in others too little for the expenses incurred on the work.

Dr. COLOUR LOFTS—continued. - - - - -

DESCRIPTION.	QUANTITY.	RATE.		VALUE.	
	<i>Yards.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
CHATHAM:					
To Value of Materials drawn from Stock, viz.:					
Work in hand (at its Cost to end of last Year), viz.:					
Materials - - - - -	-	-	-	32 3 4	
Labour - - - - -	-	-	-	3 3 -	
General Expenditure - - - - -	-	-	-	- 1 6	
					35 7 10
To Value of Materials drawn from Stock in the Year, viz.:					
Buntin, Broad, Coloured - - - - -	4,615½	- - 9	yard	173 1 7	
„ „ White - - - - -	2,980½	- - 8½	„	105 11 2	
„ Narrow, Coloured - - - - -	1,430¾	- - 4½	„	26 16 6	
„ „ White - - - - -	1,440	- - 4½	„	25 10 -	
Other Stores - - - - -	-	-	-	45 11 3	
Articles issued for repairs - - - - -	-	-	-	157 19 7	
					534 10 1
To Labour on Conversions - - - - -	-	-	-	133 2 5	
					133 2 5
To General Expenditure, viz.:					
Other Charges:					
Materials - - - - -	-	-	-	1 16 5	
Labour - - - - -	-	-	-	- 5 2	
					2 1 7
TOTAL - - - £.					705 1 11

COLOUR LOFTS—continued.

Cr.

DESCRIPTION.	QUANTITY.	ACTUAL COST.	Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*				Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
			Materials.	Labour.	General Expenditure.	Rate.		
	No.	Yards.	£. s. d.	£. s. d.	£. s. d.	s. d.	Per	£. s. d.
CHATHAM:								
Produce of New Work returned to Stock, viz.:								
Colours, Buntin, English:—								
Ensigns, Jacks, and Mast-head Pendants	112	4,626½	87 15 5	29 10 10	- 9 8	- 6	yard	101 4 1
Signal Flags and Pendants	131	4,360	84 3 11	17 11 4	- 5 9	- 5½	"	99 18 4
Burgees	5	208½	4 1 1	1 11 6	- - 6	- 6½	"	4 19 11
Colours, Buntin, Foreign:								
Ensigns	6	588	11 3 1	2 17 -	- - 11	- 6 - 5½	"	14 1 8
Other Articles made	-	-	7 - 7	2 5 9	- - 9	- -	-	140 3 7 8 1
Produce of Repaired Work returned to Stock, viz.:								
Value of articles when drawn for repairs	-	-	187 8 6	- - -	- - -	- - -	-	- - 8
Value of materials, labour, and general expenditure used in repairs	-	-	104 4 10	68 12 3	1 2 10	- - -	-	(a) 73 13 5
other Returns to Stock, viz.:								
Surplus materials, &c.	-	-	25 2 1	- - -	- - -	- - -	-	25 2 1
Work in hand	-	-	55 12 1	13 16 9	- 4 6	- - -	-	69 43 4
error, loss by fractions	-	-	566 11 7	136 5 5	2 4 11	- - -	-	611 12 9
error, gain by fractions	-	-	- 1 10	- - -	- - -	- - -	-	93 9 10
TOTAL	-	-	566 13 5	136 5 5	2 3 1	- - -	-	611 12 9
By Excess of Cost over Value at which the above has been returned to Stock - - -								93 9 2
TOTAL - - -								705 1 11

figures in *Italics* are the cost of produce, not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.
See Note on page 321.

Dr. COLOUR LOFTS—continued. - - - - -					
DESCRIPTION.	QUANTITY.	RATE.		VALUE.	
	<i>Yards.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
SHEERNESS:					
To Value of Materials drawn from Stock, viz. :					
Work in hand (at its Cost to end of last Year), viz. :					
Materials - - - - -	-	-	-	5 11 9	
Labour - - - - -	-	-	-	1 2 6	
General Expenditure - - - - -	-	-	-	- 1 9	
					6 16 -
To Value of Materials drawn from Stock in the Year, viz. :					
Buntin, Broad, Coloured - - - - -	1,461½	- - 9	yard	54 16 2	
„ „ White - - - - -	817½	- - 8½	„	28 19 1	
„ Narrow, Coloured - - - - -	977	- - 4½	„	18 6 4	
„ „ White - - - - -	668½	- - 4½	„	11 16 8	
Cloth, printed - - - - -	80¼	- 13 1 to - 8 7	„	41 18 4	
Carpet, Brussels - - - - -	34	- 3 7	„	6 1 10	
Other Stores - - - - -	-	-	-	13 - 9	
Articles issued for repairs and alterations - - -	-	-	-	534 17 8	
					709 16 10
To Labour on Conversions - - - - -	-	-	-	90 9 9	
					90 9 9
To General Expenditure :					
Other Charges:					
Materials - - - - -	-	-	-	4 14 5	
Labour - - - - -	-	-	-	3 1 3	
					7 15 8
TOTAL - - - £.					814 18 3

COLOUR LOFTS—continued.

Cr.

DESCRIPTION.	QUANTITY.		A C T U A L C O S T.						Rate Book Price, or Value Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
			Materials.	Labour.	General Expenditure.	Rate.		TOTAL.				
						s. d.	Per					
No.	Yards.	£. s. d.	£. s. d.	£. s. d.	s. d.	Per	s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
SHEERNESS:												
By Produce of New Work returned to Stock, viz.:												
Colours, Buntin, English :												
Admirals' - - - - -	24	807	14 16 3	4 7 -	- 7 3	- 5½	yard	17 13 -	1 17 6	-	-	
Jacks and Pendants - - - -	17	559	10 4 5	3 18 -	- 6 8	- 8½ to - 6	"	12 4 7	2 4 6	-	-	
Signal and Pendant, for Ships and Boats -	54	1,834	34 10 6	9 15 9	- 16 8	- 6½ - 6	"	42 - 8	3 2 3	-	-	
Burgees - - - - -	4	84	1 13 3	- 12 -	- 1 -	- 6½	"	2 - 4	- 5 11	-	-	
Table Cloths - - - - -	17	Square yards 189½	51 14 11	1 17 6	- 3 2	5 8	square yard	65 48 6	- - -	12 2 11	-	
Carpet, Brussels, made up - - - - -	3	Yards 34	6 2 7	- 13 6	- 1 2	4 -½	yard	6 10 4	- 6 11	-	-	
By Produce of Repaired and Altered Work returned to Stock, viz.:												
Value of articles when drawn for repairs, &c. -												
Value of materials, labour, and general expenditure used in repairs, &c. - - - - -												
By other Returns to Stock, viz.:												
Articles, Repairable, returned to Stock at Value at which charged to Shop - - - - -												
Surplus materials, &c. - - - - -												
TOTAL - - - £.			715 8 7	91 12 3	7 17 5	- - -	- - -	814 18 3	795 15 2	31 6 -	12 2 11	
By Excess of Cost over Value at which the above has been returned to Stock - - - - -										19 3 1	19 3 1	
TOTAL - - - £.										814 18 3		

* Entries in Italics.

* Figures in *Italics* are the cost of produce, not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.
(a) See Note on page 221.

Dr.

COLOUR LOFTS—continued.

- - - - -

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.	
	<i>Yards.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
PORTSMOUTH:					
To Value of Materials drawn from Stock, viz.:					
Work in hand (at its Cost to end of last Year), viz.:					
Materials - - - - -	- - - - -	- - -	-	38 2 10	
Labour - - - - -	- - - - -	- - -	-	1 12 2	
General Expenditure - - - - -	- - - - -	- - -	-	- 7 4	
					40 2 4
To Value of Materials drawn from Stock in the Year, viz.:					
Buntin, Broad, White - - - - -	3,870	- - 8½	yard	137 1 3	
„ „ Coloured - - - - -	3,168	- - 9	„	118 16 -	
„ Narrow, White - - - - -	1,170	- - 4¼	„	20 14 4	
„ „ Coloured - - - - -	528	- - 4½	„	9 18 -	
Carpet, Brussels - - - - -	2,253	- 5 - - 3 10	-	465 7 7	
	<i>Lbs.</i>				
Hair, Horse - - - - -	2,044	- - -	-	116 4 -	
	<i>Yards.</i>				
Cloth, printed - - - - -	210	- - -	-	99 6 2	
„ American - - - - -	313	- - -	-	39 10 7	
Drugget - - - - -	230	- - -	-	28 15 -	
Other Stores - - - - -	- - -	- - -	-	176 1 1	
Articles issued for repairs - - - - -	- - -	- - -	-	316 19 9	
					1,529 13 9
To Labour on Conversions - - - - -	- - -	- - -	-	212 13 10	
					212 13 10
To General Expenditure, viz.:-					
Other Charges:					
Materials - - - - -	- - -	- - -	-	7 11 9	
Labour - - - - -	- - -	- - -	-	17 5 11	
					24 17 8
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - - - -					
	- - -	- - -	-	- - -	1,806 7 7
					36 14 2
				TOTAL - - - £.	1,843 1 9

COLOUR LOFTS—continued.

Cr.

DESCRIPTION.	QUANTITY.	A C T U A L C O S T.						Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce of more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.		
		Materials.	Labour.	General Expenditure.	Rate.	Total.	Rate.		Amount.				
							s. d.	Per				s. d.	s. d.
P O R T S M O U T H :													
By Produce of New Work returned to Stock, viz. :													
Colours, Bunting, English :													
Ensigns, jacks, and mast-head pendants	636	11,527½	215 11 3	77 5 9	9 1 10	- 6 to - 5½	yard	301 13 10	- 5½	yard {	44 19 4 206 7 7	+53 12 2	-
Admirals' "	52	874	16 3 -	3 13 6	- 8 9	- 6½ to - 5½	"	20 5 3	- 6½ to - 5½	"	20 5 2	- - 1	-
Signal and pendants	90	1,699	32 4 4	6 13 6	- 15 8	- 9½ to - 5	"	39 13 6	- 5½	" {	14 - 3 26 2 8	- -	- 9 7
Burgees	16	170½	3 4 5	1 1 -	- 2 5	- 9½ to - 5½	"	4 7 10	- 9½ to - 5½	" {	3 6 9 1 1 -	- - 1	-
Other sorts	51	-	1 6 7	2 19 4	- 6 10	-	-	4 12 9	-	-	4 12 9	-	-
Carpets, Brussels, made up -	49	2,386	502 1 6	27 13 10	3 5 -	5 2 to 4 1	yard	533 - 4	5 3 to 4 1	yard {	25 7 9 509 12 11	- -	2 - 4
Cushions, American cloth -	90	-	152 5 9	44 17 5	5 5 9	various	each	202 8 11	various	each	206 3 4	-	3 14 5
Covers, table -	52	202	106 15 5	4 2 6	- 9 8	"	"	111 7 7	"	"	410 - 9	1 6 10	-
Druggist, made up -	2	230	28 15 -	2 15 7	- 6 6	2 9½	yard	31 17 1	2 9	yard	34 14 2	- 2 11	-
Other articles made -	-	-	11 12 2	3 2 -	- 7 2	-	-	15 1 4	-	-	44 49 3	- 2 1	-
By Produce of Repaired Work returned to Stock, viz. :													
Value of articles when drawn for repairs	-	-	309 11 11	-	-	-	-	309 11 11	-	- {	47 9 8 443 14 6	- -	84 17 3(a)
Value of materials, labour, and general expenditure used in repairs.	-	-	31 15 9	31 4 3	3 15 -	-	-	66 15 -	-	-	-	-	-
By other Returns to Stock, viz. :													
Surplus materials, &c.	-	-	124 13 11	-	-	-	-	124 13 11	-	-	124 13 11	-	-
Work in hand -	-	-	31 12 4	8 17 4	1 - 5	-	-	41 10 1	-	-	44 40 4	-	-
Abate, gain by fractions	-	-	1,567 13 4	214 6 -	25 5 -	-	-	1,807 4 4	-	-	1,843 1 9	55 4 2	91 1 7
	-	-	- 16 9	-	-	-	-	- 16 9	-	-	- -	- 16 9	-
TOTAL	- - - £.	-	1,566 16 7	214 6 -	25 5 -	-	-	1,806 7 7	-	-	1,843 1 9	54 7 5	91 1 7

Net Cost of Produce less than Price at which Charged to Storekeeper - - - £.

* Figures in *Italics* are the Cost of Produce, not having a Rate Book value, as nearly as could be ascertained at the time the Articles were returned; the other figures are Rate Book prices.
† This excess of Cost appears to have been caused by the large proportion of the smaller size colours manufactured. See Remarks on the Cost at Woolwich, page 221.
(a) See note (a) on page 221.

Dr.

COLOUR LOFTS—continued.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.	
	<i>Yards.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
DEVONPORT:					
To Value of Materials drawn from Stock, viz.:					
Work in hand (at its Cost to end of last Year), viz.:					
Materials - - - - -	- - - - -	- -	-	13 - 10	
Labour - - - - -	- - - - -	- -	-	1 1 -	
General Expenditure - - - - -	- - - - -	- -	-	- 4 11	14 6 9
To Value of Materials drawn from Stock in the Year, viz.:					
Buntin, Broad, Coloured - - - - -	9,900	- - 9	yard	371 5 -	
„ „ White - - - - -	7,507½	- - 8½	„	265 17 9	
„ Narrow „ - - - - -	2,613½	- - 4½	„	46 5 7	
„ „ Coloured - - - - -	2,370	- - 4½	„	44 11 8	
„ Worn - - - - -	293	- - 7	„	8 10 10	
Cloth, Woollen - - - - -	282¾	- -	-	153 2 7	
„ Damask - - - - -	222¾	- 3 9	yard	41 15 5	
„ American - - - - -	18¾	- 2 7	„	1 15 7	
Hair, curled - - - - -	<i>Lbs.</i> 185	- -	-	10 1 4	
Other stores - - - - -	- - - - -	- -	-	110 6 2	
Articles issued for repairs and alterations - - - - -	- - - - -	- -	-	369 6 3	1,422 18 2
To Labour on Conversions - - - - -	- - - - -	- -	-	169 11 3	169 11 3
To General Expenditure, viz.:					
Other Charges:—					
Materials - - - - -	- - - - -	- -	-	1 14 5	
Labour - - - - -	- - - - -	- -	-	30 19 -	32 13 5
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - - - -	- - - - -	- -	-	- - -	1,639 9 7
					112 5 -
				TOTAL - - - £.	1,751 14 7

COLOUR LOFTS—continued.

(7.)

DESCRIPTION.	QUANTITY.	ACTUAL COST.	Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*				Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
			Materials.	Labour.	General Expenditure.	Rate.		
	No.	Yards.	£. s. d.	£. s. d.	£. s. d.	s. d.	Per	£. s. d.
DEVONPORT:								
By Produce of New Work returned to Stock, viz.:								
Colours, Buntin, English:								
Ensigns, jacks, and mast-head pendants -	504	11,650	244 16 2	54 11 3	10 2 3	- 11½ to - 4	yard	309 9 8
Admirals' -	39	928	16 - 10	2 16 2	- 10 6	- 6 to - 4½	"	19 7 6
Signal and pendants -	740	24,650	472 5 6	53 2 6	9 17 4	- 6 to - 4½	"	535 5 4
Other sorts -	42	1,241½	23 12 4	5 3 2	- 19 2	-	-	558 17 7
							- {	- 11 9
Colours, Buntin, Foreign:								
Ensigns, of sites -	15	1,628	29 15 3	4 4 9	- 15 11	- 5½ to - 4	yard	34 15 11
Covers, table -	59	-	182 12 7	6 4 8	1 3 1	various	each	190 - 4
Awnings and cushions, boats', damask -	-	-	33 1 3	5 4 -	- 19 4	"	set {	45 14 5
							- {	26 - -
Other articles made -	-	-	39 - 3	5 16 2	1 2 3	-	-	38 18 4
							- {	- 11
							- {	45 14 5
							- {	26 - -
							- {	38 6 6
							- {	15 6 3
							- {	127 8 5 (a)
By Produce of Repaired and Altered Work returned to Stock, viz.:								
Value of articles when drawn for repairs, &c. -	-	-	369 6 3	-	-	-	-	369 6 3
Value of materials, labour, and general expenditure used in repairs, &c. -	-	-	21 14 11	33 9 7	6 4 -	-	-	61 8 6
By other Returns to Stock, viz.:								
Surplus materials, &c. -	-	-	- 1 6	-	1 4 6	-	-	1 6 -
Work in hand -	-	-	3 12 2	-	-	-	-	3 12 2
TOTAL - - - £.			1,435 19 -	170 12 3	32 18 4	-	-	1,751 14 7
								35 - -
								167 5 -
								55 - -
								112 5 -

Net Cost of Produce less than Price at which charged to Storekeeper - - - £.

* Figures in *Italics* are the Cost of Produce not having a Rate Book value, as nearly as could be ascertained at the time the Articles were returned; the other figures are Rate Book prices.

† See remarks, page 227.

(a) See note (a), page 221.

COLOUR LOFTS—continued. - - - - -

ABSTRACT of the foregoing detailed Debit and Credit Transactions at the

DOCKYARDS.	Page.	D E B T O R.			
		V A L U E O F			T O T A L.
		Materials.	Labour.	General Expenditure.	
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
WOOLWICH - - - - -	220	901 4 10	280 5 6	40 15 7	1,222 5 11
CHATHAM - - - - -	222	566 13 5	196 5 5	2 3 1	705 1 11
SHEERNESS - - - - -	224	715 8 7	91 12 3	7 17 5	814 18 3
PORTSMOUTH - - - - -	226	1,566 16 7	214 6 -	25 5 -	1,806 7 7
DEVONPORT - - - - -	228	1,435 19 -	170 12 3	32 18 4	1,639 9 7
TOTAL - - - £.		5,186 2 5	893 1 5	108 19 5	6,188 3 3

- - - - - COLOUR LOFTS—continued.

COLOUR LOFTS of the several undermentioned DOCKYARDS in the Year 1866-67.

C R E D I T O R.									
Actual Cost of Articles Made and Repaired for Stock.				Value of other Returns to Stock.		TOTAL.	Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.	Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
Materials.	Labour.	General Expenditure.	TOTAL.	Surplus Materials, &c.	Work in Hand.				
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
733 1 3	279 7 6	40 13 1	1,053 1 10	164 7 10	4 16 3	1,222 5 11	1,012 2 9	210 3 2	—
485 19 3	122 8 8	1 18 7	610 6 6	25 2 1	69 13 4	705 1 11	611 12 9	93 9 2	—
347 9 7	91 12 3	7 17 5	446 19 3	367 19 -	- - -	814 18 3	795 15 2	19 3 1	—
1,410 10 4	205 8 8	24 4 7	1,640 3 7	124 13 11	41 10 1	1,806 7 7	1,843 1 9	- - -	36 14 2
1,432 5 * 4	170 12 3	31 13 10	1,634 11 5	1 0 -	3 12 2	1,639 9 7	1,751 14 7	- - -	112 5 -
4,409 5 9	869 9 4	106 7 6	5,385 2 7	683 8 10	119 11 10	6,188 3 3	6,014 7 -	322 15 5	148 19 2
By Excess of Cost over Value at which the above has been returned to Stock - - - -							173 16 3	†173 16 3	
TOTAL - - - £.							6,188 3 3		

† For explanation of this difference, see preceding Remarks on Colour Lofts, pages 221, 223, and 227.

Dr.

SMITHERIES. - - - - -

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.	
		£.	s. d.	Per	£. s. d.
DEPTFORD:	<i>Tons. cwt. qrs. lbs.</i>				<i>£. s. d.</i>
To Value of Materials drawn from Stock, viz.:					
" Work in hand (at its Cost to end of last Year):					
Materials - - - - -	5 17 0 25	-	-	-	154 13 2
Labour - - - - -	- - -	-	-	-	56 13 11
					211 7 1
To Value of Materials drawn from Stock in the Year, viz.:					
Iron, New, of sorts - - - - -	189 0 2 16	various	cwt.		2,228 7 6
" Uses, Plain - - - - -	12 14 2 6	- 17 -	"		216 7 4
" " Middling - - - - -	16 9 0 4	1 1 -	"		345 10 1
" " Extra - - - - -	16 4 3 27	1 8 -	"		454 19 9
" Blooms and other sorts - - - - -	4 16 0 6	various	"		50 9 8
Copper, of sorts - - - - -	0 16 3 10 $\frac{3}{4}$	- 1 3 to - 10	lb.		83 6 2
Steel " - - - - -	1 15 3 27 $\frac{1}{2}$	2 2 2 to - 17 9	cwt.		65 1 -
Other Stores - - - - -	0 0 1 8 $\frac{3}{4}$	- - -	-		7 - 5
Blocks, Wood, for Iron Binding, 85 No. - - - - -	- - -	various	each		24 11 6
Articles issued for repairs and alterations - - - - -	- - -	- - -	-		68 - 3
					3,543 13 8
To Labour on Conversions - - - - -	- - -	- - -	-		2,404 5 2
					2,404 5 2
To General Expenditure, viz.:					
Repairs and Maintenance of Machinery and Tools:					
Materials - - - - -	- - -	- - -	-		86 - 5
Labour - - - - -	- - -	- - -	-		69 14 -
Working Machinery, including Steam Power:					
Materials - - - - -	- - -	- - -	-		148 - -
Labour - - - - -	- - -	- - -	-		81 17 2
Other Charges:					
Materials - - - - -	- - -	- - -	-		210 14 3
Labour - - - - -	- - -	- - -	-		81 17 7
					678 3 5
TOTAL - - -	247 15 2 18$\frac{3}{4}$	- - -	-	-	£. 6,837 9 4

SMITHERIES.

Cr.

D E S C R I P T I O N.	Q U A N T I T Y, W E I G H T, &c.		A C T U A L C O S T.						Rate Book Price, or Value at which Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.	
			Materials.	Labour.	General Expenditure.	Rate.		TOTAL.					
						£. s. d.	£. s. d.						Per
D E P T F O R D :													
By Produce of New Work Returned to Stock, viz. :													
Forgings, Iron, Plain	-	-	-	-	-	-	-	-	-	-	-	-	-
"	"	Made from blanks or uses	-	-	-	-	-	-	-	-	-	-	-
"	"	Middling	-	-	-	-	-	-	-	-	-	-	-
"	"	Extra	-	-	-	-	-	-	-	-	-	-	-
"	"	Furnace Bars	-	-	-	-	-	-	-	-	-	-	-
"	"	Bolts, plain head	-	-	-	-	-	-	-	-	-	-	-
"	"	Copper	-	-	-	-	-	-	-	-	-	-	-
"	"	Steel	-	-	-	-	-	-	-	-	-	-	-
Other Articles	-	-	-	-	-	-	-	-	-	-	-	-	-
Blocks, of sorts, fitted with iron binding	-	-	-	-	-	-	-	-	-	-	-	-	-
By Produce of Repaired and Altered Work returned to Stock, viz. :													
Value of Articles when drawn for repairs, &c.													
Value of materials, labour, and general expenditure used in repairs, &c.													
By other Returns to Stock, viz. :													
Surplus Materials, &c.													
Work in hand													
By Balance of weight, being loss in manufacture													
TOTAL													
By Excess of Cost over Value at which the above has been returned to Stock													
TOTAL													

* Figures in *Italics* are the cost of produce, not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.

† These differences between the cost of produce and price at which charged to Storekeeper, are accounted for from the unsatisfactory system of classified values of forgings which were formerly in practice, and which necessarily resulted in showing a nominal value charged to Storekeeper, in some cases considerably more and in other cases considerably less, than the cost according to the description of work produced. This method is now obviated by the direct charge of iron work to ships and services.

Dr.

SMITHERIES—continued.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.			
		£.	s. d.	Per	£.	s. d.	£. s. d.
WOOLWICH:							
	<i>Tons. cwt. qrs. lbs.</i>						
To Value of Materials drawn from Stock, viz.:							
Work in hand (at its Cost to end of last Year) - -	17 15 1 11	-	-	-	791 19 4		791 19 4
To Value of Materials drawn from Stock in the Year, viz.:							
Iron, of sorts - - - - -	267 4 0 4	various		cwt.	3,174 4 10		
„ Forgings, Plain - - - - -	1 11 3 4	1 3 4		„	37 1 8		
„ „ Middling - - - - -	5 6 0 12	2 6 8		„	247 11 8		
„ „ Extra - - - - -	8 3 1 10	3 14 8		„	609 16 -		
„ Uses, Plain - - - - -	19 16 1 16	- 17 -		„	336 18 10		
„ „ Middling - - - - -	28 5 1 15	1 1 -		„	593 19 5		
„ „ Extra - - - - -	23 1 2 17	1 8 -		„	646 7 -		
„ Blooms and old wrought - - - - -	19 15 0 16	various		„	93 10 3		
Copper, of sorts - - - - -	1 17 1 3½	- - 10½ - - 10		lb.	183 - 10		
Steel „ - - - - -	1 14 3 24½	1 15 6 1 11 1		cwt.	60 2 1		
Other stores - - - - -	11 5 1 25½	-		-	305 17 2		
Blocks and Dead Eyes, Wood, for Iron Binding, 1,024 No.	-	-		-	303 12 10		
Articles issued for repairs and alterations - - -	146 0 1 23½	-		-	4,832 1 11		11,423 18 6
To Labour on Conversions - - - - -	-	-		-	7,441 11 9		7,441 11 9
To General Expenditure, viz.:							
Repairs and Maintenance of Machinery and Tools:							
Materials - - - - -	-	-		-	358 7 8		
Labour - - - - -	-	-		-	207 9 3		
Working Machinery, including Steam Power:							
Materials - - - - -	-	-		-	345 - 9		
Labour - - - - -	-	-		-	163 13 1		
Other Charges:							
Materials - - - - -	-	-		-	531 8 6		
Labour - - - - -	-	-		-	211 6 6		
							1,817 5 9
TOTAL - - -	551 17 1 13½	-		-	- - - £.		21,474 15 4

SMITHERIES—continued.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.		ACTUAL COST.						Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Store-keeper.	Cost of Produce less than Price at which Charged to Store-keeper.	
			Materials.	Labour.	General Expenditure.	Rate.		TOTAL.					
						£. s. d.	£. s. d.						Per
WOOLWICH:													
By Produce of New Work returned to Stock, viz.:													
Forgings, Iron, Plain	-	-	-	-	-	-	-	-	-	-	-	-	-
" " Made from Blanks or Uses	-	-	-	-	-	-	-	-	-	-	-	-	69 11 9
" " Middling	-	-	-	-	-	-	-	-	-	-	-	-	-
" " Extra	-	-	-	-	-	-	-	-	-	-	-	-	-
" " Anchor Stocks	-	-	-	-	-	-	-	-	-	-	-	-	73 12 11
" " Other sorts	-	-	-	-	-	-	-	-	-	-	-	-	-
" " Copper and Muntz's Metal, of sorts	-	-	-	-	-	-	-	-	-	-	-	-	18 17 4
" " Steel, of sorts	-	-	-	-	-	-	-	-	-	-	-	-	7 16 8
Blocks and Dead Eyes, wood, of sorts, fitted with iron binding	-	-	-	-	-	-	-	-	-	-	-	-	-
By Produce of Repaired and Altered Work, returned to Stock, viz.:													
Value of Articles when drawn for repairs, &c.	-	-	-	-	-	-	-	-	-	-	-	-	1,219 12 10
Value of materials, labour, and general expenditure used in repairs, &c.	-	-	-	-	-	-	-	-	-	-	-	-	-
By other Returns to Stock, viz.:													
Surplus materials, &c.	-	-	-	-	-	-	-	-	-	-	-	-	-
Articles found unfit for repair, and returned to stock at value at which charged to shop.	-	-	-	-	-	-	-	-	-	-	-	-	-
Work in hand	-	-	-	-	-	-	-	-	-	-	-	-	-
By Balance of weight, being loss in manufacture													
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-
By Excess of Cost over Value at which the above has been returned to Stock										328 5 8	328 5 8		
										£.	21,474 15 4		

* Figures in *Italics* are the cost of produce, not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.

† The officers report that the forgings made during the whole of the year have been for Vessels either fitting or under repair, and the work has therefore been unusually light and difficult, thereby causing a more than ordinary amount of labour to be expended thereon compared with the weight of work produced, and which will account for the excess of cost more than value at which charged to Storekeeper.

‡ The present method of charging ironwork direct to ships and services according to their cost, will, in future, obviate these discrepancies, which necessarily result from the system of classified valuations then in practice.

§ This difference was caused chiefly by the great number of anchors repaired, and, as reported by the officers, these repairs were only slight in addition to their being hammered over, the cost of this work was considerably less than one-third of their original value allowed for the repairs.

Dr.

SMITHERIES—continued. - - - - -

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.	
	<i>Tons. cwt. qrs. lbs.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
CHATHAM:					
To Value of Materials drawn from Stock, viz.:					
Work in hand (at its Cost to end of last Year), viz.:					
Materials - - - - -	1 13 1 27	-	-	27 1 1	
Labour - - - - -	-	-	-	40 11 4	
General Expenditure - - - - -	-	-	-	8 15 2	
					76 7 7
To Value of Materials drawn from Stock in the Year, viz.:					
Iron, of Sorts - - - - -	550 1 3 2	various	cwt.	6,514 15 11	
„ Uses, Plain - - - - -	29 18 0 21	- 17 -	„	508 9 2	
„ „ Middling - - - - -	51 14 2 20	1 1 -	„	1,086 8 3	
„ „ Extra - - - - -	11 12 1 9	1 8 -	„	325 5 3	
„ Blooms and old Wrought - - - - -	22 7 3 0	- 7 6 - 4 -	„	91 5 1	
Copper, of sorts - - - - -	1 0 0 11	- - 10½ - - 10	lb.	98 5 4	
Steel, of sorts - - - - -	15 14 1 27	2 2 2 to - 17 9	cwt.	640 9 10	
Tubes, Wrought Iron—2,122 feet - - - - -	-	-	-	1,071 8 -	
Other stores - - - - -	20 7 3 20	-	-	708 18 7	
Articles issued for repairs and alterations - - - - -	-	-	-	1,057 4 7	12,102 5 -
To Labour on Conversions - - - - -	-	-	-	9,251 16 2	9,251 16 2
To General Expenditure, viz.:					
Repairs and Maintenance of Machinery and Tools:					
Materials - - - - -	-	-	-	510 2 9	
Labour - - - - -	-	-	-	387 18 4	
Working Machinery, including Steam Power:					
Materials - - - - -	-	-	-	162 10 5	
Labour - - - - -	-	-	-	137 19 -	
Other Charges:					
Materials - - - - -	-	-	-	665 18 6	
Labour - - - - -	-	-	-	175 12 4	
					2,040 1 4
TOTAL - - -	704 10 2 25	-	-	-	23,470 10 1
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - - }	-	-	-	-	582 15 3
				TOTAL - - - £.	24,053 5 4

SMITHERIES—continued.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.		ACTUAL COST.						Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce less than Price Charged to Storekeeper.				
			Materials.	Labour.	General Expenditure.	Rate.		Total.	Rate.	Amount.					
						£. s. d.	£. s. d.					£. s. d.	£. s. d.		
CHATHAM:															
By Produce of New Work returned to Stock, viz.:															
Forgings, Iron, Plain	-	-	-	-	-	-	-	-	1 3 4	cwt.	3,803 10 2	†210 3 9	-		
" " " Made from Blanks or Uses	-	-	-	-	-	-	-	-	1 12 8	"	598 15 3	-	-		
" " " Middling	-	-	-	-	-	-	-	-	2 6 8	"	10,836 19 4	-	-		
" " " Extra	-	-	-	-	-	-	-	-	9 14 8	"	3,086 8 6	†221 1 5	-		
" " " Furnace Bars	-	-	-	-	-	-	-	-	- 15 -	"	108 15 6	- 14 -	-		
" " " Other sorts	-	-	-	-	-	-	-	-	-	-	{ 49 3 10 1 12 8 }	-	- 18 -		
" " " Copper, of sorts	-	-	-	-	-	-	-	-	- 1 9	lb.	121 4 2	29 1 7	-		
" " " Metal	-	-	-	-	-	-	-	-	- 1 5 - 1 3	"	4 8 9	- 1 10	-		
" " " Steel	-	-	-	-	-	-	-	-	- - 9½	"	1,206 3 8	97 7 6	-		
By Produce of Repaired and Altered Work, returned to Stock, viz.:															
Value of Articles when drawn for repairs, &c.	-	-	-	-	-	-	-	-	-	-	1,235 17 5	7 - 3	-		
Value of materials, labour, and general expenditure used in repairs, &c.	-	-	-	-	-	-	-	-	-	-	2,802 8 3	-	-		
By other Returns to Stock, viz.:															
Surplus materials, &c.	-	-	-	-	-	-	-	-	-	-	68 1 -	-	-		
Articles repairable returned to Stock at value at which charged to shop.	-	-	-	-	-	-	-	-	-	-	129 16 10	-	-		
Work in hand	-	-	-	-	-	-	-	-	-	-	-	-	-		
By Balance of weight, being loss in manufacture															
TOTAL													565 10 4	1,148 5 7	-
Net Cost of Produce less than Price at which charged to Storekeeper													565 10 4	582 15 3	-

* Figures in *Italics* are the cost of produce, not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.

† The officers report that these forgings are of the same denomination as those described in the Rate Book, but they are of a more elaborate description, there being more labour than usually expended in the style, finish, and fitting, which, being charged to the forgings, increased their cost above that at which they were charged to the Storekeeper.

‡ The cost of produce less than price at which this class of forgings was charged to Storekeeper, the officers state to have been caused by the large quantity of bolts for securing armour plates of 2½ and 3 inches diameter, which give a great weight, and comparatively less labour, than is usually expended in this class of forgings, whereby the average cost rate of the whole is cheapened.

See remark also on Deptford Return, page 233, with reference to direct charges to ships and services.

Dr. SMITHERIES—continued. - - - - -

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.		
	Tons. cwt. qrs. lbs.	£. s. d.	Per	£. s. d.	£. s. d.	
SHEERNESS:						
To Value of Materials drawn from Stock in the Year, viz. :—						
Iron, of sorts - - - - -	205 6 2 4	various	ton	2,428 19 11		
„ Blanks or Uses - - - - -	44 4 1 7	„	cwt.	1,009 10 6		
„ Blooms and other sorts - - - - -	73 5 2 19	„	ton	611 - 6		
Copper, of sorts - - - - -	1 10 1 27½	- - 10½	lb.	148 8 7		
Steel „ „ - - - - -	0 0 1 2	- -	-	- 11 3		
Other stores - - - - -	0 1 1 19	- -	-	206 3 2		
Articles issued for repairs and alterations - - -	- - -	- -	-	11,103 7 7	15,508 1 6	
To Labour on Conversions - - - - -	- - -	- -	-	5,426 11 7	5,426 11 7	
To General Expenditure, viz. :—						
Repairs and Maintenance of Ma- chinery and Tools, Working Machinery, including Steam Power, and other Charges } Materials -	- - -	- -	-	795 6 3		
Labour -	- - -	- -	-	261 12 4	1,056 18 7	
TOTAL - - -	324 8 2 22½	- -	-	- - -	21,991 11 8	
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - }	- - -	- -	-	- - -	3,973 16 8	
				TOTAL - - £.	25,965 8 4	

Ct.

SMITHERIES—continued.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	A C T U A L C O S T.					Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.		
		Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	Rate.	Amount.				
											£. s. d.	£. s. d.
SHEERNES:												
By Produce of New Work returned to Stock, viz. :—	No.	Tons, cwt. gra. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Forgings, Iron, Plain	—	103 0 0 14	1,586 — 7	1,204 14 7	222 — 9	1 9 3	cwt.	3,012 15 11	1 3 4	2,403 10 6	(a) 609 5 5	
“ “ Made from Blanks or Uses	—	7 19 0 20	118 18 11	33 1 7	6 3 6	— 19 11	”	158 4 —	1 12 8	260 — 1	—	
“ “ Middling	—	82 3 3 23	1,229 18 3	2,071 5 6	384 4 —	2 4 10	”	3,685 7 9	2 6 8	3,835 17 8	—	
“ “ Extra	—	28 14 2 19	422 13 8	1,040 9 3	192 9 10	2 17 7	”	1,655 12 9	3 14 8	2,145 8 3	—	
“ “ Anchor Stocks	—	10 2 2 18	270 7 2	32 15 2	6 — 9	1 19 4 1 10 2	”	309 8 1	2 17 9 2 3 3	550 9 10	—	
“ “ Other sorts	—	1 6 3 21	20 3 11	6 6 11	1 4 2	1 — 7	”	27 15 —	— 15 —	20 4 2	7 10 10	
“ “ Copper	—	1 2 1 2½	112 2 1	65 8 6	12 1 9	— 1 6	lb.	189 12 4	— 1 9	217 16 11	—	
“ “ Steel	—	0 0 1 0½	— 11 3	— 9 2	— 1 8	— — 9½	”	1 2 1	— — 9½	1 2 7	—	
Other Articles made	—	0 4 0 18½	25 — 9	30 3 9	5 11 4	— — —	—	60 15 10	— — —	38 13 6 29 12 1	—	
By Produce of Repaired and altered Work returned to Stock, viz. :—	—	—	10,818 16 11	—	—	—	—	10,818 16 11	—	15,632 12 6	—	
Value of Articles when drawn for repairs, &c.	—	—	—	—	—	—	—	1,267 5 9	—	—	(c) 3,546 9 10	
Value of materials, labour, and general Expenditure used in repairs, &c.	—	—	120 9 9	941 17 2	204 18 10	—	—	—	—	—	—	
By other Returns to Stock, viz. :—	—	—	—	—	—	—	—	—	—	—	—	
Surplus materials, &c.	—	83 17 0 17	498 7 7	—	22 2 —	—	—	520 9 7	—	—	—	
Articles found unfit for repair, and returned to stock at value at which charged to shop.	—	—	284 10 8	—	—	—	—	284 10 8	—	—	—	
By Balance of weight, being loss in manufacture	—	5 17 1 9	—	—	—	—	—	—	—	—	—	
TOTAL	—	324 8 2 22½	15,508 1 6	5,426 11 7	1,056 18 7	—	—	21,991 11 8	—	25,965 8 4	616 16 3	
Net Cost of Produce less than Price at which charged to Storekeeper											—	£
											616 16 3	3,973 16 8

Net Cost of Produce less than Price at which charged to Storekeeper — £

* Figures in *Italics* are the cost of produce, not having a Rate Book price, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.

(d) The officers report that these Anchor Stocks were roughly worked for Mooring Anchors, and as no special rate was provided for Stocks of this description they were valued at the prices for Sea Service Anchor Stocks, which caused this difference.

(e) This difference resulted from the proportion of one-third of the original value allowed for repairs being too much for the work required on these articles.

Dr.

SMITHERIES—continued.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.	
	Tons. cwt. qrs. lbs.	£. s. d.	Per	£. s. d.	£. s. d.
PORTSMOUTH:					
To Value of Materials drawn from Stock, viz. :—					
Work in hand (at its Cost to end of last Year), viz.:					
Materials - - - - -	- - - - -	- - - - -	-	219 18 8	
Labour - - - - -	- - - - -	- - - - -	-	107 12 9	
General Expenditure - - - - -	- - - - -	- - - - -	-	28 4 11	
					355 16 4
To Value of Materials drawn from Stock in the Year, viz. :—					
Iron, of sorts - - - - -	406 15 0 10	various	ton	4,613 5 -	
„ Uses, Plain - - - - -	37 1 2 20	- 17 -	cwt.	630 7 1	
„ „ Middling - - - - -	17 5 0 14	1 1 -	„	362 7 2	
„ „ Extra - - - - -	28 8 0 10	1 8 -	„	795 6 6	
„ Forgings, Plain - - - - -	5 12 1 22	1 3 4	„	179 5 3	
„ „ Middling - - - - -	0 4 2 4	2 6 8	„	10 11 8	
„ „ Extra - - - - -	1 17 0 25	3 14 8	„	138 19 4	
„ Blooms, and old wrought - - - - -	10 9 1 4	various	ton	81 16 1	
Copper, of sorts - - - - -	0 19 0 10	„	lb.	93 12 3	
Steel „ - - - - -	4 9 2 1	„	cwt.	180 19 5	
Other stores - - - - -	- - - - -	- - - - -	-	367 3 7	
Blocks and Dead Eyes, Wood for Iron Binding, 335 No.	- - - - -	- - - - -	-	96 - 11	
Articles issued for repairs and alterations - - - - -	- - - - -	- - - - -	-	16,404 7 2	
					23,954 1 5
To Labour on Conversions - - - - -	- - - - -	- - - - -	-	6,230 11 8	
					6,230 11 8
To General Expenditure, viz. :—					
Repairs and Maintenance of Machinery and Tools:—					
Materials - - - - -	- - - - -	- - - - -	-	49 5 10	
Labour - - - - -	- - - - -	- - - - -	-	128 19 11	
Working Machinery, including Steam Power :—					
Materials - - - - -	- - - - -	- - - - -	-	260 15 2	
Labour - - - - -	- - - - -	- - - - -	-	65 - 3	
Other Charges :—					
Materials - - - - -	- - - - -	- - - - -	-	835 11 8	
Labour - - - - -	- - - - -	- - - - -	-	522 19 3	
					1,862 12 1
				TOTAL - - £.	32,403 1 6

SMITHERIES—continued.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	ACTUAL COST.					Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
		Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	Rate.	Amount.		
No.	Tons, cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	£. s. d.
PORTSMOUTH:										
By Produce of New Work returned to Stock, viz.:—										
Forgings, Iron, Plain	—	112 11 2 25	1,725 4 7	871 1 4	261 16 6	1 5 4	cwt.	2,858 2 5	1 3 4	2,627 — 1
" " Made from Blanks or Uses	—	15 18 0 11	244 14 6	91 8 4	27 11 5	1 2 10	"	363 14 3	1 12 8	519 10 5
" " Middling	—	64 12 2 13	975 1 7	1,728 5 11	519 13 3	2 9 8	"	3,223 — 9	2 6 8	3,016 — —
" " Extra	—	25 8 3 10	411 11 4	1,261 4 1	379 16 7	4 — 4	"	2,052 12 —	3 14 8	1,899 13 —
" " Chain, of sorts	—	12 5 0 5	301 4 1	67 12 2	19 17 2	various	"	388 13 5	3 14 8 to 1 3 4	492 11 —
" " Pins, for Blocks	13,171	6 10 0 16	85 10 8	78 — 1	22 18 7	1 8 8	"	186 9 4	2 6 8 1 3 4	216 5 2
" " Furnace Bars	—	0 18 1 20	13 19 6	2 7 7	— 14 —	— 18 7 — 18 —	"	17 1 1	— 15 —	13 16 3
" " Other sorts	—	11 0 1 16	233 8 1	247 9 11	73 13 4	— — —	—	554 11 4	— — —	335 — 10 239 15 —
" Copper, of sorts	—	0 9 3 3½	63 1 7	38 19 2	11 9 1	— 2 1	lb.	113 9 10	— 1 9	95 17 3
" Steel	—	1 12 2 4½	95 6 3	61 7 —	18 — 10	— — 11½	"	174 14 1	— — 9½	144 4 10
Other Articles made	—	—	52 2 10	93 15 8	27 10 11	— — —	—	173 9 5	— — —	104 5 5 42 15 2
Blocks and Dead Eyes, Wood, fitted with Iron binding	348	—	211 12 1	145 17 —	42 17 10	— — —	—	400 6 11	— — —	42 8 1 312 5 9
By Produce of Repaired and Altered Work returned to Stock, viz.:—										
Value of Articles when drawn for repairs, &c.	—	—	15,306 — 7	— — —	— — —	— — —	—	15,306 —	— — —	17,594 5 5
Value of materials, labour and general expenditure used in repairs, &c.	—	—	1,031 4 11	1,545 14 —	454 11 2	— — —	—	3,031 10 1	— — —	(b) 743 5 3
By other Returns to Stock, viz.:—										
Surplus materials, &c.	—	—	2,272 18 11	— — —	— — —	— — —	—	2,272 18 11	— — —	— — —
Articles found unfit for repair, and returned to stock at value at which charged to shop.	—	—	431 8 5	— — —	— — —	— — —	—	431 8 5	— — —	— — —
Work in hand	—	—	719 10 2	105 2 2	30 6 4	— — —	—	854 18 8	— — —	— — —
TOTAL										
By Excess of Cost over Value at which the above has been returned to Stock										
TOTAL										

TOTAL — — — £.

* Figures in *Italics* are the cost of produce, not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.
 See Remark on the differences of Deptford Return, page 233.
 (b) This difference arises from the cost of the repairs being more than the fixed proportion of one-third of the original value allowed for the repairs.

Dr.

SMITHERIES—continued.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.	
	Tons. cwt. qrs. lbs.	£. s. d.	Per	£. s. d.	£. s. d.
DEVONPORT:					
To Value of Materials drawn from Stock, viz. :—					
Work in hand (at its Cost to the of last Year), viz. :					
Materials - - - - -	0 13 0 8	- -	-	21 14 7	
Labour - - - - -	- - - -	- -	-	26 2 2	
General Expenditure - - - - -	- - - -	- -	-	6 15 6	
					*54 12 3
To Value of Materials drawn from Stock in the Year, viz. :					
Iron, of sorts - - - - -	426 7 0 3	various	ton	4,965 5 4	
„ Uses, plain - - - - -	21 0 0 24	- 17 -	cwt.	357 3 9	
„ „ Middling - - - - -	16 10 1 10	1 1 -	„	346 17 10	
„ „ Extra - - - - -	61 7 0 23	1 8 -	„	1,710 17 1	
„ Blanks, laid up for Uses - - - - -	46 3 2 15	- 11 -	„	508 8 1	
„ Blooms, old wrought, &c. - - - - -	150 10 1 9	various	„	878 7 2	
Copper, of sorts - - - - -	6 2 1 18	- - 10 $\frac{3}{4}$ to	lb.	605 18 6	
Metal „ - - - - -	0 5 0 8 $\frac{1}{2}$	- - 10 various	„	23 12 -	
Steel „ - - - - -	1 4 2 3 $\frac{1}{2}$	„	cwt.	44 18 11	
Other stores - - - - -	18 10 2 19 $\frac{1}{2}$	- -	-	322 2 2	
Articles issued for repairs and alterations - - -	293 15 3 21	- -	-	9,488 3 6	
					19,251 14 4
To Labour on Conversions - - - - -	- - - -	- -	-	8,630 3 2	
					8,630 3 2
To General Expenditure, viz. :—					
Repairs and Maintenance of Machinery and Tools :					
Materials - - - - -	- - - -	- -	-	221 15 8	
Labour - - - - -	- - - -	- -	-	316 13 11	
Working Machinery, including Steam Power :					
Materials - - - - -	- - - -	- -	-	339 2 7	
Labour - - - - -	- - - -	- -	-	117 2 4	
Other Charges :					
Materials - - - - -	- - - -	- -	-	950 6 4	
Labour - - - - -	- - - -	- -	-	255 19 8	
					2,201 - 6
TOTAL - - - - -	1,047 10 1 22 $\frac{1}{2}$	- -	-	- - £.	30,137 10 3
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - - - -				- - - -	669 12 5
				TOTAL - - - £.	30,807 2 8

* The difference between £. 54. 12. 3., “ Work in hand ” at the commencement of this year, and £. 1,213. 18. 6. credited as “ Work in hand ” at the end of the preceding year, was caused by including in the latter amount £. 1,159. 6. 3. for Chain Cables and Shackles drawn for alteration, but not taken in hand, and which should have been included in “ Returns ” to Storekeeper.

SMITHERIES—continued.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.		ACTUAL COST.					Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.		Cost of Produce less than Price at which Charged to Storekeeper.	
			Materials.	Labour.	General Expenditure.	Rate.							TOTAL.
						£. s. d.	£. s. d.						
No.	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		
DEVONPORT:													
By Produce of New Work returned to Stock, viz. :—													
Forgings, Iron, Plain	—	218 8 3 14	2,478 10 8	2,091 7 10	492 10 1	1 3 —	5,062 8 7	1 3 4	cwt.	5,118 — 3	—	55 11 8	
" " Made from Blanks or Uses	—	19 0 2 8	423 9 11	140 — 4	31 8 6	1 11 3	594 18 9	1 12 8	"	608 10 —	—	13 11 3	
" " Middling	—	118 7 2 14	2,091 12 10	2,831 13 1	667 7 7	2 7 2	5,590 13 6	2 6 8	"	5,514 8 1	76 5 5	—	
" " Extra	—	53 1 0 11½	1,302 7 —	2,115 3 9	502 7 8	3 13 11	3,919 18 5	3 14 8	"	3,985 7 —	—	65 8 7	
" " Anchor Stocks	—	26 13 3 22	720 16 10	123 19 2	31 8 1	1 16 8 to 1 11 6	876 4 1	2 17 9 to 1 13 9	"	1,389 19 6	—	(a)513 15 5	
" " Furnace Bars	—	8 7 2 21	87 17 6	15 1 8	3 12 6	— 12 9	106 11 8	— 15 —	"	126 10 3	—	19 18 7	
" " Other sorts	—	0 10 0 20½	6 3 10	50 12 11	12 17 7	—	69 14 4	—	—	4 6 5 10 19 11	57 8 —	—	
" " Copper	—	4 10 1 14½	463 9 5	211 8 8	53 14 10	— 1 5½	728 12 11	— 1 9	lb.	885 8 8	—	156 15 9	
" " Steel	—	0 7 1 19	15 1 9	32 12 4	8 5 6	— 1 4	55 19 7	— 10½ — 9½	"	43 1 1	12 18 6	—	
Tickets, muster	300	0 0 0 2½	— 1 3	2 8 9	— 12 5	— 2½	3 2 5	— 4½	each	5 12 6	—	2 10 1	
By Produce of Repaired and altered Work returned to Stock, viz. :—													
Value of Articles when drawn for repairs, &c.													
Value of materials, labour and general expenditure used in repairs, &c.													
{ 9,026 19 10 —													

Net Cost of Produce less than Price at which charged to Storekeeper - - - £.

* Figures in *Italics* are the cost of produce, not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.
 † The officers report that these Stocks for Moring Anchors were made from "Use" extra, forged at the Steam Hammer Shop, and but little labour was required to fit them to the Anchors; consequently the cost was much less than the Rate Book price at which they were charged to Storekeeper.

Dr.

SMITHERIES—continued. - - - - -

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.		
PEMBROKE:	Tons. cwt. qrs. lbs.	£. s. d.	Per	£. s. d.	£. s. d.	
To Value of Materials drawn from Stock in the Year, viz.:						
Iron, of sorts - - - - -	260 16 0 14	various	ton	2,895 7 3		
„ Uses, Plain - - - - -	16 4 0 16	- 17 -	cwt.	282 10 10		
„ „ Middling - - - - -	20 17 1 27	1 1 -	„	438 7 4		
„ „ Extra - - - - -	23 18 3 21	1 6 -	„	670 10 3		
„ Beams - - - - -	62 13 3 4	various	„	1,067 7 6		
Copper, of sorts - - - - -	0 5 1 19	- - 10½ - - 8¾	lb.	25 18 5		
Steel, of sorts - - - - -	4 16 1 18¾	2 8 10 to - 11 -	cwt.	189 9 9		
Other stores - - - - -	0 3 2 10	- -	-	14 15 10		
Articles issued for repairs and alterations - -	- - -	- -	-	10 11 1		5,594 18 3
To Labour on Conversions - - - - -	- - -	- -	-	2,689 10 -		2,689 10 -
To General Expenditure, viz.:						
Repairs and Maintenance of Machinery and Tools:						
Materials - - - - -	- - -	- -	-	65 7 2		
Labour - - - - -	- - -	- -	-	81 - 5		
Working Machinery, including Steam Power:						
Materials - - - - -	- - -	- -	-	43 19 8		
Other Charges:						
Materials - - - - -	- - -	- -	-	240 7 7		
Labour - - - - -	- - -	- -	-	22 9 7		453 4 5
TOTAL - - -	389 15 3 17¾	- -	-	- - £.		8,737 12 8

SMITHERIES—continued.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	ACTUAL COST.	Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent issue.*				Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
			Materials.	Labour.	General Expenditure.	Rate.	Amount.	
	No.	Tons. cwt. grs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.
PEMBROKE:								
By Produce of New Work returned to Stock, viz.:—								
Forgings, Iron, Plain	—	88 1 2 13½	1,196 8 11	1,005 3 11	154 4 10	1 6 9	cwt.	2,055 4 6
" " Made from Blanks or Uses	—	68 18 3 25	1,445 — 6	430 16 —	66 1 4	1 8 2	"	1,935 7 4
" " Middling	—	34 10 1 22½	809 7 11	797 2 —	122 6 7	2 10 1	"	1,611 1 2
" " Extra	—	10 0 0 26½	227 6 6	298 4 4	45 15 8	2 17 7	"	747 10 10
" " Furnace-bars	—	2 11 1 18	28 18 5	2 — 2	— 6 10	— 12 2	"	38 11 2
" Copper, of sorts	—	0 4 1 13½	21 8 5	11 6 2	1 15 11	— 1 5	lb.	42 15 11
" Steel	—	2 7 1 13	99 3 8	78 15 11	12 1 8	— 9 — 8½	"	209 19 10
Other Articles made	—	0 3 2 18	14 16 5	23 15 7	3 13 1	— — —	—	44 15 10
By Produce of Repaired and Altered Work returned to Stock, viz.:								
Value of articles when drawn for repairs, &c.	—	— — —	10 11 1	— — —	— — —	— — —	—	10 11 1
Value of materials, labour and general expenditure used in repairs, &c.	—	0 0 1 8	— 2 9	— 18 7	— 2 8	— — —	—	1 4 —
By other Returns to Stock, viz.:								
Surplus Materials, &c.	—	167 13 3 24½	1,704 16 1	— — —	39 16 6	— — —	—	1,744 12 7
Work in hand	—	1 15 0 14	36 17 7	41 7 4	6 19 4	— — —	—	85 4 3
By Balance of Weight, being loss in manufacture	—	13 8 1 17½	— — —	— — —	— — —	— — —	—	— — —
Total	—	389 15 3 17½	5,594 18 3	2,689 10 —	453 4 5	— — —	—	8,538 13 —
By Excess of Cost over Value at which the above has been returned to Stock								208 19 8
Total								8,737 12 8

* Figures in *Italics* are the cost of produce, not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.
(a) For explanation, see Remark on the differences in Deptford Return, page 233.

SMITHERIES—continued.

ABSTRACT of the foregoing detailed Debit and Credit Transactions at the

DOCKYARDS.	Page.	DEBTOR.			
		VALUE OF			TOTAL.
		Materials.	Labour.	General Expenditure.	
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
DEPTFORD - - - - -	232	3,698 6 10	2,460 19 1	678 3 5	6,837 9 4
WOOLWICH - - - - -	234	12,215 17 10	7,441 11 9	1,817 5 9	21,474 15 4
CHATHAM - - - - -	236	12,129 6 1	9,292 7 6	2,048 16 6	23,470 10 1
SHEERNESS - - - - -	238	15,503 1 6	5,426 11 7	1,056 18 7	21,991 11 8
PORTSMOUTH - - - - -	240	24,174 - 1	6,338 4 5	1,890 17 -	32,403 1 6
DEVONPORT - - - - -	242	19,273 8 11	8,656 5 4	2,207 16 -	30,137 10 3
PEMBROKE - - - - -	244	5,594 18 3	2,689 10 -	453 4 5	8,737 12 8
TOTAL - - - £.		92,593 19 6	42,305 9 8	10,153 1 8	145,052 10 10
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - -					3,425 3 1
TOTAL - - - £.					148,477 12 11

- - - - - SMITHERIES—continued.

SMITHERIES of the several undermentioned DOCKYARDS in the Year 1866-67.

C R E D I T O R.

Actual Cost of Articles Made and Repaired for Stock.				Value of other Returns to Stock.		TOTAL.	Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.	Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
Materials.	Labour.	General Expenditure.	TOTAL.	Surplus Materials, &c.	Work in Hand.				
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
3,114 10 4	2,435 12 11	631 11 9	6,181 15 -	587 9 9	68 4 7	6,837 9 4	6,705 - 3	(a) 132 9 1	—
11,419 19 4	7,393 19 5	1,771 14 1	20,585 12 10	638 18 2	250 4 4	21,474 15 4	21,146 9 8	(a) 328 5 8	—
9,239 19 5	9,214 6 -	2,015 18 7	20,470 4 -	2,870 9 3	129 16 10	23,470 10 1	24,053 5 4	- -	(a) 582 15 3
14,725 3 3	5,426 11 7	1,034 16 7	21,186 11 5	805 - 3	- -	21,991 11 8	25,965 8 4	- -	(a) 3,973 16 8
20,750 2 7	6,233 2 3	1,860 10 8	28,843 15 6	2,704 7 4	854 18 8	32,403 1 6	31,271 14 8	(a) 1,131 6 10	—
16,814 2 1	8,631 7 7	2,059 5 -	27,504 14 8	2,564 4 10	68 10 9	30,137 10 3	30,807 2 8	- -	(a) 669 12 5
3,853 4 7	2,648 2 8	406 8 7	6,907 15 10	1,744 12 7	85 4 3	8,737 12 8	8,528 13 -	(a) 208 19 8	—
79,917 1 7	41,983 2 5	9,780 5 3	131,680 9 3	11,915 2 2	1,456 19 5	145,052 10 10	148,477 13 11	1,801 1 3	5,226 4 4
TOTAL - - -£.							148,477 13 11		
									1,801 1 3
NET COST of Produce less than Price at which Charged to Storekeeper - - - -£.									3,425 3 1

(a) See pages 232, 235, 237, 239, 240, 243 and 245 for explanation of these differences.

Dr.

STEAM-HAMMER SHOPS.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.	VALUE.
DEPTFORD:			
	Tons. cwt. qrs. lbs.	£. s. d. Per	£. s. d. £. s. d.
To Value of Materials drawn from Stock in the Year, viz. :—			
Iron, Old, Wrought - - - - -	153 2 3 6	4 - - ton	612 11 3
" Blooms, Single - - - - -	34 13 3 23	- 7 6 cwt.	260 5 2
" " For Uses - - - - -	19 10 0 20	- 11 - "	214 12 -
" Other sorts - - - - -	5 9 0 14	11 14 6 ton	63 19 5
To Labour on Conversions - - - - -	- - -	- - -	399 6 1
To General Expenditure, viz. :—			
Repairs and Maintenance of Machinery and Tools :			
Materials - - - - -	- - -	- - -	51 2 11
Labour - - - - -	- - -	- - -	14 3 7
Working Machinery, including Steam Power :			
Materials - - - - -	- - -	- - -	101 18 9
Labour - - - - -	- - -	- - -	125 13 3
Other Charges :			
Materials - - - - -	- - -	- - -	508 4 3
Labour - - - - -	- - -	- - -	37 5 5
TOTAL - - -	212 16 0 7	- - -	- - -
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - - - -	- - -	- - -	- - -
			42 7 11
			TOTAL - - - £.
			2,431 10 -
WOOLWICH:			
To Value of Materials drawn from Stock, viz. :—			
Work in hand (at its Cost to end of last Year), viz. - - -	65 4 1 0	- - -	545 14 -
To Value of Materials drawn from Stock in the Year, viz. :—			
Iron, Old, Wrought - - - - -	180 7 3 6	- 4 - cwt.	721 10 6
" Blooms - - - - -	112 12 2 18	- 7 6 "	844 14 8
" Blanks - - - - -	25 7 0 16	- 11 - "	278 18 7
" Other sorts - - - - -	6 3 2 21	various ton	71 9 9
Steel, Blister - - - - -	0 0 3 4	1 11 1 cwt.	1 4 5
To Labour on Conversions - - - - -	- - -	- - -	710 12 2
To General Expenditure, viz. :—			
Repairs and Maintenance of Machinery and Tools :			
Materials - - - - -	- - -	- - -	147 8 4
Labour - - - - -	- - -	- - -	109 - 9
Working Machinery, including Steam Power :			
Materials - - - - -	- - -	- - -	176 1 8
Labour - - - - -	- - -	- - -	38 19 3
Other Charges :			
Materials - - - - -	- - -	- - -	693 5 4
Labour - - - - -	- - -	- - -	113 6 3
TOTAL - - -	389 16 1 9	- - -	- - -
			1,278 1 7
			4,452 5 8

STEAM-HAMMER SHOPS.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	ACTUAL COST.					Rate Book Price, or Value Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.	
		Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	Rate.	Amount.			
DEPTFORD:											
By Produce of New Work returned to Stock, viz. :-											
Blooms, Iron, for Uses	- - - - -	Tont. cwt. grs. lbs.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
" " Single-worked	- - - - -	86 4 0 12	392 1 6	83 12 7	173 5 5	- 7 6½	cwt.	648 19 6	- 11 -	948 5 2	-
Uses, Iron, Plain	- - - - -	48 9 2 7	220 9 9	55 7 3	114 14 1	- 8 -¾	"	390 11 1	- 7 6	363 11 9	26 19 4
" " Middling	- - - - -	17 3 1 4	180 5 2	67 5 6	139 7 8	1 2 6½	"	386 18 4	- 17 -	201 15 11	+95 2 5
" " Extra	- - - - -	16 11 0 24	173 18 5	77 4 3	159 19 6	1 4 10	"	411 2 2	1 1 -	347 15 6	+63 6 8
" " Extra	- - - - -	16 4 3 27	170 13 1	115 16 6	239 19 6	1 12 4½	"	526 9 1	1 8 -	454 19 9	+71 9 4
By other Returns to Stock, viz. :-											
Surplus Materials, &c.	- - - - -	3 9 3 26	13 10 11	- - -	11 2 -	- - -	-	25 1 11	- - -	-	-
By Balance of Weight, being Loss in Manufacture	- - - - -	24 12 3 19	- - -	- - -	- - -	- - -	-	-	- - -	-	-
TOTAL - - - - -											
			212 16 0 7	1,151 7 10	838 8 2	- - -	-	2,389 2 1	- - -	2,431 10 -	299 5 8 256 17 9 42 7 11
WOOLWICH.											
By Produce of New Work returned to Stock, viz. :-											
Blooms, Iron, Single-worked	- - - - -	176 15 1 9	818 19 9	198 9 10	343 13 9	- 7 8½	cwt.	1,361 3 4	- 7 6	1,325 15 5	35 7 11
" " For Uses	- - - - -	45 3 0 16	378 1 5	50 2 11	86 16 5	- 11 4½	"	515 - 9	- 11 -	406 14 8	18 6 1
Uses, Iron, Plain	- - - - -	19 16 1 16	206 4 8	98 5 1	170 3 -	1 3 11½	"	474 12 9	- 17 -	336 18 7	+137 14 2
" " Middling	- - - - -	23 5 1 15	305 10 5	178 15 2	309 10 -	1 8 1	"	793 15 7	1 1 -	593 13 2	+200 2 5
" " Extra	- - - - -	23 1 2 21	252 19 1	159 15 10	276 12 9	1 9 10½	"	689 7 8	1 8 -	646 7 4	+43 - 4
Forgings, Iron, of sorts	- - - - -	2 1 0 5	22 8 3	14 5 10	24 10 8	2 9 10 1 9 3	"	61 4 9	2 6 8 1 3 4	49 7 2	11 17 7
By other Returns to Stock, viz. :-											
Surplus Materials, &c.	- - - - -	10 7 0 17	41 8 7	- - -	47 19 4	- - -	-	89 7 11	- - -	-	-
Work in hand	- - - - -	56 11 2 15	437 19 9	10 17 6	18 15 8	- - -	-	467 12 11	- - -	467 12 11	-
By Balance of Weight, being Loss in Manufacture	- - - - -	27 14 2 7	- - -	- - -	- - -	- - -	-	-	- - -	-	-
TOTAL - - - - -											
			389 16 1 9	2,463 11 11	710 12 2	1,278 1 7	- - -	4,452 5 8	- - -	4,005 17 2	446 8 6

* Figures in *Italics* are the cost of produce, not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.

* The differences between cost and the value charged to Storekeeper in this and other similar returns of Steam-Hammer Work, may be accounted for principally from these accounts being the first year's return of Steam-Hammer Work in accordance with the arrangement of the Committee on Dockyard Manufacture, in their Report of 1865, page 66, paragraph 42 to 45; and consequently the experience of this work, under the new arrangement, was necessary to determine the correctness or otherwise of the rate which had been fixed, in accordance with the reports of the professional officers at the yards. These differences were also caused, to some extent, by the difference in the description of work performed.

Dr.

STEAM-HAMMER SHOPS—continued. - - - - -

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.	
	Tons. cwt. qrs. lbs.	£. s. d.	Per	£. s. d.	£. s. d.
CHATHAM:					
To Value of Materials drawn from Stock, viz. :—					
Work in hand (at its Cost to end of last Year), viz. :					
Materials - - - - -	12 14 0 0	- -	-	98 2 8	
Labour - - - - -	- - - -	- -	-	72 1 2	
General Expenditure - - - - -	- - - -	- -	-	197 16 2	368 - -
To Value of Materials drawn from Stock in the Year, viz. :					
Iron, Old, Wrought - - - - -	919 17 3 11	4 - - 2 8 -	ton.	3,661 12 7	
„ Blooms, Single-worked - - - - -	322 8 1 0	- 7 6	cwt.	2,418 1 10	
„ „ For Uses - - - - -	78 19 2 18	- 11 -	„	868 16 3	
Steel, old - - - - -	0 1 3 7	- 11 -	„	- 19 11	6,949 10 7
To Labour on Conversions - - - - -	- - - -	- -	-	1,867 17 9	1,867 17 9
To General Expenditure, viz. :—					
Repairs and Maintenance of Machinery and Tools :					
Materials - - - - -	- - - -	- -	-	1,001 4 5	
Labour - - - - -	- - - -	- -	-	403 5 8	
Working Machinery, including Steam Power :					
Materials - - - - -	- - - -	- -	-	654 19 8	
Labour - - - - -	- - - -	- -	-	104 11 9	
Other Charges :					
Materials - - - - -	- - - -	- -	-	2,008 4 1	
Labour - - - - -	- - - -	- -	-	123 13 3	4,295 18 10
TOTAL - - -	1,334 1 2 8	- -	-	- - £.	13,481 7 2

STEAM-HAMMER SHOPS—continued.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	A C T U A L C O S T.					Rate Book Price, or Value at which Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.	
		Materials.	Labour.	General Expenditure.	Rate.	Total.	£. s. d.	Per			£. s. d.
CHATHAM:											
By Produce of New Work returned to Stock, viz.:—											
Stem, Iron, for "Hercules "	Pieces, 3	147 - 10	325 11 3	570 6 7	7 8 3½	1,042 18 8	7 43 40	cwt.	4,083 - 40	-	40 2 2
" " "Monarch "	3	115 1 -	233 13 11	339 8 4	5 19 8½	688 3 3	6 8 4	"	738 - 40	-	49 17 7
Blooms, Iron, Cross-fuggotted, for making Angle Iron	-	1,220 6 8	469 4 6	1,146 10 7	- 11 11½	2,836 1 9	- 13 6	"	3,196 15 2	-	4360 13 5
" " Single-worked	-	1,225 12 3	204 5 9	499 3 4	- 7 7½	1,929 1 4	- 7 6	"	1,907 - 5	22 - 11	-
" " For Uses	-	676 2 2	74 15 7	182 14 4	- 11 7½	933 12 1	- 11 -	"	885 11 9	48 - 4	-
Uses, Iron, Plain	-	284 9 5	163 1 4	398 8 11	1 10 -½	845 19 8	- 17 -	"	478 14 6	(a)367 5 2	-
" " Middling	-	469 19 7	365 16 6	896 10 10	1 15 4½	1,732 6 11	1 1 -	"	1,028 10 1	(a)703 16 10	-
" " Extra	-	124 8 1	91 12 6	223 17 7	1 19 -	439 18 2	1 8 -	"	315 16 6	(a)124 1 8	-
Forgings, Iron, of sorts	-	15 17 8	9 18 4	24 3 5	1 18 4 to 1 11 3	49 19 5	3 14 8 10 1 3 4	-	93 3 9	-	(b)43 4 4
By other Returns to Stock, viz.:—											
Surplus Materials, &c.	-	2,757 15 7	-	207 18 11	-	2,965 14 6	-	-	2,965 14 6	-	-
Work in hand	-	11 - -	1 19 3	4 12 2	-	17 11 5	-	-	47 41 5	-	-
By Balance of Weight, being loss in Manufacture	-	-	-	-	-	-	-	-	-	-	-
TOTAL		1,334 1 2 8	7,047 13 3	4,493 15 -	- - -	13,481 7 2	- - -	-	12,709 19 9	1,265 4 11	493 17 6
By Excess of Cost over Value at which the above has been returned to Stock - - -										771 7 5	771 7 5
TOTAL - - - £.										13,481 7 2	

* Figures in *Italics* are the cost of produce, not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.

† This difference between the cost of produce and the price at which charged to Storekeeper arises from the Rate Book price of this description of blooms being too high in the year of these accounts. This price has been reduced in accordance with this and subsequent returns of actual cost.

(a) The officers report that these excesses of cost more than Rate Book prices were caused by the disadvantages under which the work was produced, owing to the explosion of a boiler, which caused, for a time, a want of steam power and other inconveniences; and also from the cost of repairs and replacement of machinery included in the General Expenditure Charges.

(b) The difference between the Cost and Rate Book value of Forgings, completed by the Steam-hammer, was caused by the cost of labour on such forgings being, in most cases, less than for similar forgings at the Smithery Forges; observing, that it has appeared to be objectionable to have separate Rate Book prices for Forgings produced by these different processes.

Dr.

STEAM-HAMMER SHOPS—continued. . - - -

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.		
	<i>Tons. cwt. qrs. lbs.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	
SHEERNES:						
To Value of Materials drawn from Stock in the Year, viz.:—						
Iron, Old, Wrought - - - - -	170 6 2 0	4 - -	ton	681 6 -		
„ Blooms, for Uses - - - - -	63 10 1 20½	- 11 -	cwt.	478 18 3		
„ Other sorts - - - - -	54 5 3 5½	various	ton	223 3 -		1,383 7 3
To Labour on Conversions - - - - -	- - -	- - -	-	506 10 10		506 10 10
To General Expenditure, viz.:—						
Repairs and Maintenance of Machinery and Tools; Working Machinery, including Steam Power, and other Charges:						
Materials - - - - -	- - -	- - -	-	941 - 9		
Labour - - - - -	- - -	- - -	-	180 4 2		1,121 4 11
TOTAL - - -	288 2 2 26	- - -	-	- - £.		3,011 3 -
PORTSMOUTH:						
To Value of Materials drawn from Stock in the Year, viz.:—						
Iron, Old, Wrought - - - - -	348 6 3 27	4 - -	ton	1,393 7 1		
„ Blooms, for Uses - - - - -	254 5 3 20	- 11 -	cwt.	2,797 3 10		
„ „ Single-worked - - - - -	305 0 0 19	- 7 6	„	2,287 10 3		6,478 1 2
To Labour on Conversions - - - - -	- - -	- - -	-	1,290 13 11		1,290 13 11
To General Expenditure, viz.:—						
Repairs and Maintenance of Machinery and Tools:						
Materials - - - - -	- - -	- - -	-	38 10 2		
Labour - - - - -	- - -	- - -	-	129 3 9		
Working Machinery, including Steam Power:						
Materials - - - - -	- - -	- - -	-	350 2 3		
Labour - - - - -	- - -	- - -	-	87 9 2		
Other Charges:						
Materials - - - - -	- - -	- - -	-	2,022 7 9		
Labour - - - - -	- - -	- - -	-	270 1 8		2,897 14 9
TOTAL - - -	907 13 0 10	- - -	-	- - £.		10,666 9 10

STEAM-HAMMER SHOPS—continued.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	ACTUAL COST.						Rate Book Price, or Value at which Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.	
		Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	Rate.	Amount.				
SHEERNES:												
By Produce of New Work returned to Stock, viz. :-												
Blooms, Iron, for Uses	- - - -	144 9 0 4	681 6 -	153 16 10	334 2 1	- 8 1	cwt.	1,169 4 11	- 11 -	1,588 19 9	-	* 419 14 10
" " Single-worked	- - - -	45 13 0 7	215 4 -	32 19 1	71 11 3	- 7 -	"	319 14 4	- 7 6	342 8 2	-	22 13 10
Uses, Iron, of sorts	- - - -	42 16 0 20	486 17 3	319 14 11	694 8 7	1 18 11 to 1 10 5	"	1,501 - 9	1 8 - to - 17 -	968 19 10	* 532 - 11	-
By other Returns to Stock, viz. :-												
Surplus Materials, &c.	- - - -	- - - -	- - - -	- - - -	21 3 -	- - - -	-	21 3 -	- - - -	21 3 -	-	-
By Balance of Weight, being loss in Manufacture	- - - -	55 4 1 23	- - - -	- - - -	- - - -	- - - -	-	- - - -	- - - -	- - - -	-	-
TOTAL		- - - -	1,363 7 3	506 10 10	1,121 4 11	- - - -	-	3,011 3 -	- - - -	2,921 10 9	532 - 11 442 8 6	442 8 8
By Excess of Cost over Value at which the above has been returned to Stock												
TOTAL								- - - £.	3,011 3 -			
PORTSMOUTH:												
By Produce of New Work returned to Stock, viz. :-												
Blooms, Iron, for Uses	- - - -	239 8 2 19	1,998 3 2	303 3 7	680 13 3	- 12 5½	cwt.	2,982 - -	- 11 -	2,633 14 -	* 348 6 -	-
" " Single-worked	- - - -	241 9 1 10	1,232 2 3	135 13 9	304 12 7	- 6 11	"	1,672 8 7	- 7 6	1,810 19 3	-	* 138 10 8
Uses, Iron, Plain	- - - -	66 8 3 21	807 1 2	299 - 9	671 7 -	1 6 9	"	1,777 8 11	- 17 -	1,129 10 3	* 647 18 8	-
" " Middling	- - - -	40 8 2 19	401 3 -	158 4 4	355 4 3	1 4 10	"	1,004 11 7	1 1 -	849 2 1	* 155 9 6	-
" " Extra	- - - -	73 9 0 11	892 4 2	380 19 -	855 5 5	1 8 11½	"	2,128 8 7	1 8 -	2,056 14 11	* 71 13 8	-
Forgings, Iron, of sorts	- - - -	6 2 1 17	74 7 11	13 12 6	30 12 3	1 7 8 to - 13 9	"	118 12 8	3 14 8 to 1 3 4	255 8 1	-	(a) 136 15 5
By other Returns to Stock, viz. :-												
Surplus Materials, &c.	- - - -	136 16 3 3	982 19 6	- - - -	- - - -	- - - -	-	982 19 6	- - - -	982 19 6	-	-
By Balance of Weight, being loss in Manufacture	- - - -	103 9 0 23	- - - -	- - - -	- - - -	- - - -	-	- - - -	- - - -	- - - -	-	-
TOTAL		- - - -	6,478 1 2	1,290 13 11	2,897 14 9	- - - -	-	10,666 9 10	- - - -	9,718 8 1	1,223 7 10 276 6 1	276 6 1
By Excess of Cost over Value at which the above has been returned to Stock												
TOTAL								- - - £.	948 1 9			

(a) For explanation of difference between Cost and Rate Book Value of Steam-Hammer completed Forgings, see Remarks on Chatham "Forgings," page 251.

* For explanation of these differences, see Remarks on Deptford Return, page 249.

Dr. STEAM-HAMMER SHOPS—continued. - - - - -

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.	
	Tons. cwt. qrs. lbs.	£.	s. d.	Per	£. s. d.
DEVONPORT:					
To Value of Materials drawn from Stock, viz. :—					
Work in hand (at its Cost to end of last Year), viz. :—					
Materials - - - - -	1 1 1 27	-	-	-	8 9 1
Labour - - - - -	- - - - -	-	-	-	3 10 9
General Expenditure - - - - -	- - - - -	-	-	-	5 13 1
					17 12 11
To Value of Materials drawn from Stock in the Year, viz.:—					
Iron, Old, Wrought, &c. - - - - -	866 12 2 26	various		cwt.	3,472 14 7
„ Blooms, single-worked - - - - -	80 5 0 17	- 7 6		„	602 - 3
„ „ For Uses - - - - -	9 9 3 13	- 11 -		„	104 8 5
					4,179 3 3
To Labour on Conversions - - - - -	- - - - -	-	-	-	860 12 5
					860 12 5
To General Expenditure, viz. :—					
Repairs and Maintenance of Machinery and Tools :					
Materials - - - - -	- - - - -	-	-	-	109 10 10
Labour - - - - -	- - - - -	-	-	-	34 7 1
Working Machinery, including Steam Power :					
Materials - - - - -	- - - - -	-	-	-	335 - 9
Labour - - - - -	- - - - -	-	-	-	56 14 6
Other Charges :					
Materials - - - - -	- - - - -	-	-	-	917 12 9
Labour - - - - -	- - - - -	-	-	-	145 - 2
					1,598 6 1
TOTAL - - - - -	957 9 0 27	-	-	-	6,655 14 8
To Excess of Value at which Manufactured Produce has } been returned to Stock for subsequent Issue - - - - }	- - - - -	-	-	-	1,511 6 5
					£. 8,167 1 1
PEMBROKE:					
To Value of Materials drawn from Stock in the Year, viz. :—					
Iron, Old, Wrought - - - - -	202 19 2 0	4 - -	ton		811 18 -
„ Blooms, single-worked - - - - -	215 10 0 0	- 7 6	cwt.		1,616 5 -
„ „ For Uses - - - - -	1 14 2 0	11 - -	„		18 19 6
„ Other sorts - - - - -	7 15 2 21	- - -	-		74 19 1
					2,522 1 7
To Labour on Conversions - - - - -	- - - - -	-	-	-	464 5 6
					464 5 6
To General Expenditure, viz. :—					
Repairs and Maintenance of Machinery and Tools :					
Materials - - - - -	- - - - -	-	-	-	104 8 10
Labour - - - - -	- - - - -	-	-	-	113 - 1
Working Machinery, including Steam Power :					
Materials - - - - -	- - - - -	-	-	-	152 4 5
Other Charges :					
Materials - - - - -	- - - - -	-	-	-	550 - 7
Labour - - - - -	- - - - -	-	-	-	49 10 2
					969 4 1
TOTAL - - - - -	427 19 2 21	-	-	-	£. 3,955 11 2

STEAM-HAMMER SHOPS—continued.

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DESCRIPTION.	QUANTITY, WEIGHT, &c.	A C T U A L C O S T.						Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
		Materials.	Labour.	General Expenditure.	Rate.		TOTAL.	Rate.	Amount.		
					£. s. d.	Per					
DEVONPORT:											
By Produce of New Work returned to Stock, viz. :—											
Blooms, Iron, for Uses	299 11 3 4	1,408 19 9	339 8 11	605 9 9	- 7 10½	cwt.	2,353 18 5	- 11 -	3,295 9 8	-	£. s. d.
" " Single-worked	82 5 2 25	366 16 4	63 7 6	113 - 5	- 6 7½	"	543 4 3	- 7 6	617 3 -	-	• 941 11 3
Uses, Iron, Plain	21 16 1 1	173 13 10	83 18 3	149 12 11	- 18 8	"	407 5 -	- 17 -	378 6 6	28 18 6	73 18 9
" " Middling	17 1 1 21	192 3 1	78 4 1	139 9 4	1 - 5½	"	349 16 6	1 1 -	353 5 5	-	-
" " Extra	62 19 1 16	532 2 1	273 18 10	488 12 7	1 - 7½	"	1,294 13 6	1 8 -	1,758 4 6	-	3 8 11
Forgings, Iron, of sorts	4 10 2 2	32 18 4	25 5 7	44 8 4	2 10 5 to - 19 7	"	102 12 3	3 14 8 1 3 4	190 8 2	-	† 463 11 -
By other Returns to Stock, viz. :—											
Surplus Materials, &c.	384 13 1 25	1,540 18 -	-	63 5 10	-	-	1,604 3 10	-	1,604 3 10	-	57 15 11
By Loss of Fractions	-	- 11 -	-	-	-	-	- 11 -	-	-	- 11	-
By Balance of Weight, being loss in Manufacture	84 10 2 17	-	-	-	-	-	-	-	-	-	-
TOTAL	957 9 0 27	4,187 12 4	864 3 2	1,603 19 2	-	-	6,655 14 8	-	8,167 1 1	28 19 5	1,540 5 10
PEMBROKE:											
By Produce of New Work returned to Stock, viz. :—											
Blooms, Iron, single-worked	180 15 3 24	877 14 8	125 13 9	257 10 3	- 7 -	cwt.	1,260 18 8	- 7 6	1,355 19 9	-	95 1 1
" " For Uses	1 14 2 0	13 10 -	4 14 5	9 15 7	- 16 3	"	28 - -	- 11 -	18 19 6	9 - 6	-
Uses, Iron, Plain	17 4 1 6	161 3 2	60 18 8	124 16 11	1 - 2	"	346 18 9	- 17 -	292 13 2	† 54 5 7	-
" " Middling	15 18 3 13	165 4 8	93 15 4	192 2 1	1 8 3	"	451 2 1	1 1 -	334 16 2	† 116 5 11	-
" " Extra	23 18 3 21	272 17 8	179 3 4	367 - 3	1 14 3	"	819 1 3	1 8 -	670 10 3	† 148 11 -	-
By Other Returns to Stock, viz. :—											
Surplus Materials, &c.	139 16 2 21	1,031 11 5	-	17 19 -	-	-	1,049 10 5	-	1,049 10 5	-	-
By Balance of Weight, being loss in Manufacture	48 10 1 20	-	-	-	-	-	-	-	-	-	-
TOTAL	427 19 2 21	2,522 1 7	464 5 6	969 4 1	-	-	3,955 11 2	-	3,722 9 3	328 3 -	95 1 1
By Excess of Cost over Value at which the above has been returned to Stock										233 1 11	233 1 11
										£.	3,955 11 2

* The officers report that the cost of these Blooms being so much less than the Rate Book Price, was caused principally, from their being made exclusively from Old Iron, and also from the economical method adopted in their manufacture, viz., the piles of iron having been once welded, were, whilst hot, re-beated and worked to the prescribed form, whereby a saving of labour, &c., was effected.

† The officers also report that the cost of Uses, extra, being so much less than the Rate Book Price, was caused by the number and weight of mooring Anchor Stocks (18 No., weighing 535 cwt., 0 qr., 2 lbs.) included therewith; and by these Stocks being only ordinary forgings.

‡ For explanation of these differences, see remarks on Deptford Return, page 249.

STEAM-HAMMER SHOPS—continued.

ABSTRACT of the foregoing detailed Debit and Credit Transactions at the STEAM-

DOCKYARDS.	Page.	D E B T O R.			
		V A L U E O F			T O T A L.
		Materials.	Labour.	General Expenditure.	
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
DEPTFORD - - - - -	248	1,151 7 10	399 6 1	838 8 2	2,389 2 1
WOOLWICH - - - - -	248	2,463 11 11	710 12 2	1,278 1 7	4,452 5 8
CHATHAM - - - - -	250	7,047 13 3	1,939 18 11	4,493 15 -	13,481 7 2
SHEERNESS - - - - -	252	1,383 7 3	506 10 10	1,121 4 11	3,011 3 -
PORTSMOUTH - - - - -	252	6,478 1 2	1,290 13 11	2,897 14 9	10,666 9 10
DEVONPORT - - - - -	254	4,187 12 4	864 3 2	1,603 19 2	6,655 14 8
PEMBROKE - - - - -	254	2,522 1 7	464 5 6	969 4 1	3,955 11 2
TOTAL - - - £.		25,233 15 4	6,175 10 7	13,202 7 8	44,611 13 7

STEAM-HAMMER SHOPS—continued.

HAMMER SHOPS of the several undermentioned Dockyards in the Year 1866-67.

C R E D I T O R.

Actual Cost of Articles Made and Repaired for Stock.				Value of Other Returns to Stock.		TOTAL,	Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.	Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
Materials.	Labour.	General Expenditure.	TOTAL.	Surplus Materials, &c.	Work in Hand.				
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
37 7 11	399 6 1	827 6 2	2,364 - 2	25 1 11	- -	2,389 2 1	2,431 10 -	- -	*42 7 11
84 3 7	699 14 8	1,211 6 7	3,895 4 10	89 7 11	467 12 11	4,452 5 8	4,005 17 2	*446 8 6	—
8 17 8	1,937 19 8	4,281 3 11	10,498 1 3	2,965 14 6	17 11 5	13,481 7 2	12,709 19 9	*771 7 5	—
3 7 3	506 10 10	1,100 1 11	2,990 - -	21 3 -	- -	3,011 3 -	2,921 10 9	*89 12 3	—
6 1 8	1,290 13 11	2,897 14 9	9,683 10 4	982 19 6	- -	10,666 9 10	9,718 8 1	*948 1 9	—
14 4	864 3 2	1,540 13 4	5,051 10 10	1,604 3 10	- -	6,655 14 8	8,167 1 1	- -	*1,511 6 5
10 2	464 5 6	951 5 1	2,906 - 9	1,049 10 5	- -	3,955 11 2	3,722 9 3	*233 1 11	—
2 7	6,162 13 10	12,809 11 9	37,388 8 2	6,738 1 1	485 4 4	44,611 13 7	43,676 16 1	2,488 11 10	1,553 14 4
By Excess of Cost over Value at which the above has been returned to Stock - - -							934 17 6	934 17 6	
TOTAL - - - £.							44,611 13 7		

* See pages 249, 251, 253, and 255 for explanation of these differences.

Dr.

CAPSTAN AND PUMP HOUSES. - -

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.	
	<i>Feet</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£.</i>
WOOLWICH:					
To Value of Materials drawn from Stock, viz. :—					
Work in hand (at its Cost to end of last Year) - - -	- - -	- - -	-	58 10 5	58 1
To Value of Materials drawn from Stock in the Year, viz. :—					
Timber Materials, of sorts - - - - -	829½	various	-	185 17 -	
Other Stores - - - - -	- - -	- - -	-	51 13 7	
Articles issued for repairs and alterations - - - -	- - -	- - -	-	6 18 8	244
To Labour on Conversions - - - - -	- - -	- - -	-	160 15 8	160
To General Expenditure, viz. :—					
Other Charges :					
Materials - - - - -	- - -	- - -	-	- 6 -	
Labour - - - - -	- - -	- - -	-	11 6 9	11
				TOTAL - - - £.	475

CAPSTAN AND PUMP HOUSES.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.		ACTUAL COST.						Rate Book Price, or Value Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.			
			Materials.	Labour.	General Expenditure.	Rate.		Total.	Rate.	Amount.					
						£. s. d.	£. s. d.								
WOOLWICH:															
By Produce of New Work returned to Stock, viz. :—															
Anchor Stocks for Anchors of 110 cwt.	-	-	4	-	-	110 12 3	36 7 6	2 12 10	37 8 2	each	149 12 7	24 - -	96 - -	53 12 7	-
Cleats, wood, Belaying, of sizes	-	-	605	-	-	38 5 5	76 9 3	5 10 6	various	"	120 5 2	various	73 13 1	(a)46 12 1	-
Capstans, wood, Single	-	-	1	-	-	26 16 -	23 18 2	1 14 8	52 8 10	"	52 8 10	50 17 11	50 47 44	1 10 11	-
Windlass, wood, common	-	-	1	-	-	29 13 3	17 10 3	1 5 4	48 8 10	"	48 8 10	47 3 6	47 3 6	1 5 4	-
Other Articles made	-	-	-	-	-	5 16 1	3 7 6	- 4 11	-	-	9 8 6	-	9 11 9	-	- 3 3
By Produce of Repaired and Altered Work returned to Stock, viz. :—															
Value of Articles when drawn for repairs, &c.	-	-	-	-	-	44 5 4	-	-	-	-	44 5 4	-	56 - -	2 11 2	-
Value of materials, labour and general expenditure used in repairs, &c.	-	-	-	-	-	21 6 4	3 3 -	- 4 6	-	-	24 13 10	-	10 8 -	-	-
By other Returns to Stock, viz. :—															
Surplus Materials, &c.	-	-	-	-	-	26 5 -	-	-	-	-	26 5 -	-	26 5 -	-	-
Total			-	-	-	302 19 8	160 15 8	11 12 9	-	-	475 8 1	-	369 19 3	105 12 1	- 3 3
By Excess of Cost over Value at which the above has been returned to Stock														- 3 3	
Total														- 3 3	
By Excess of Cost over Value at which the above has been returned to Stock														105 8 10	
Total														475 8 1	

* Figures in Italics are the Cost of Produce not having a Rate Book Value, as nearly as could be ascertained, at the time the articles were returned; the other figures are Rate Book Prices.

† The Rate Book Prices at which Anchor-Stocks of the largest sizes were returned to Store, in this year, were found, from further experience of their manufacturing, to be too low; the prices have been subsequently increased in accordance with their present cost.

(a) The cause of this excess is reported to have been occasioned by the work being performed by men recently returned from the surgeon's list.

CAPSTAN AND PUMP HOUSES—continued.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	ACTUAL COST.						Rate Book Price, or Value Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
		Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	Rate.	Amount.			
CHATHAM:	No.	Feet.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
	1	-	-	55 15 6	33 3 5	- 9 10	89 8 9	each	78 15 -	10 13 9	-
	2	-	-	224 - -	80 9 11	1 3 9	152 16 10	"	305 43 5	-	-
	3	-	-	45 5 6	1 15 4	- 2 5	15 14 5	"	51 15 -	-	† 4 11 9
	4	-	-	27 8 4	2 15 10	- 9 2	7 13 4	"	62 - -	-	† 31 6 8
	-	44	-	3 13 4	2 5 -	- 7 5	- 2 10½	foot	5 10 -	- 15 9	-
	-	-	-	25 16 8	- - -	- - -	-	25 16 8	-	-	5 12 11
	-	-	-	1 11 11	3 10 -	- 11 8	- - -	5 13 7	-	-	-
	3	-	-	120 19 -	46 17 3	- 12 4	- - -	168 8 7	-	-	-
	-	-	-	99 3 8	- - -	- - -	- - -	99 3 8	-	-	-
-	-	-	215 19 6	80 13 1	1 3 11	- - -	297 16 6	-	-	-	
TOTAL - - - £.			819 13 5	251 9 10	5 - 6	- - -	1,076 3 9	-	-	11 9 6	41 11 4

Net Cost of Produce less than Price at which Charged to Storekeeper - - - £.

11 9 6
30 1 10

SHEERNESS:

By Produce of New Work returned to Stock, viz. :—										
Cleats, wood, Belaying, of sizes	410	-	37 15 4	22 13 1	2 4 4	various	each	2 44 3 55 12 4	4 6 2	-
Other Articles made	12	-	- 17 5	- 9 -	- - -	- - -	-	- 43 8	- 7 9	-
By Produce of Repaired Work returned to Stock, viz. :—										
Value of Articles when drawn for repairs	-	-	26 13 4	- - -	- - -	- - -	-	40 - -	-	7 3 1
Value of materials and labour used in repairs	-	-	- 17 10	5 5 9	- - -	- - -	-	- - -	-	-
By other Returns to Stock, viz. :—										
Work in hand-	-	-	6 19 8	3 5 1	- - -	- - -	-	10 4 9	-	-
TOTAL	- - -	£.	73 3 7	31 12 11	2 4 4	- - -	-	109 10 -	4 13 11	7 3 1

Net Cost of Produce less than Price at which Charged to Storekeeper - - - £.

4 13 11
2 9 2

* Figures in Italics are the Cost of Produce not having a Rate Book Value, as nearly as could be ascertained, at the time the articles were returned; the other figures are Rate Book Prices.
† The Officers report that these Anchor-Stocks were made from Reserved Timber of various species, which will account for the low rate at which they were produced.

CAPSTAN AND PUMP HOUSES—continued.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	ACTUAL COST.					Rate Book Price, or Value at which Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.				
		Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	Rate.	Amount.						
No.	Feet.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.					
PORTSMOUTH:														
By Produce of New Work returned to Stock, viz. :—														
Capstan, Steam, 6th Rate	1	-	-	-	35 10 7	9 11 4	- 10 5	45 12 4	46 - 11	each	-	- 8 7		
Windlass, Steam	1	-	-	-	25 15 7	1 7 -	- 1 5	27 4 -	27 5 3	"	-	- 1 3		
Pumps, Hand, wood, 30 feet and above	4	131	-	-	41 8 -	8 10 -	2 6 7	- 7 11½	- 7 3	foot	47 9 9	-		
" Under 30 to 25 feet	4	110	-	-	32 5 9	8 10 10	2 6 9	- 7 10½	- 7 -	"	38 10 -	-		
" " 25 to 20 "	1	24	-	-	5 1 4	1 11 6	- 8 8	- 5 10½	- 6 10	"	8 4 -	1 2 6		
" " 15 to 10 "	4	60	-	-	12 7 10	6 11 2	1 15 11	- 8 3½	- 6 6	"	16 5 -	-		
" " 10 feet long	3	27	-	-	14 18 3	2 6 9	- 12 10	- 13 3	- 6 3	"	6 8 9	-		
Pump-Brakes, wood	126	-	-	-	9 5 1	12 5 10	3 7 4	- 3 11½	- 3 -	each	18 18 -	-		
" Blocks	17	-	-	-	1 16 1	1 2 6	- 6 2	- 3 9½	- 5 6½	"	4 44 6	1 9 9		
By other Returns to Stock, viz. :—														
Capstans, obsolete, unfinished	8	-	-	-	177 6 11	54 16 3	2 19 11	-	-	-	237 12 4	2 9 3		
Other Articles, unfinished	-	-	-	-	4 - -	1 2 6	- 6 2	-	-	-	5 2 6	- 0 2		
Surplus Materials, &c.	-	-	-	-	101 11 10	-	-	-	-	-	101 11 10	-		
Work in hand	-	-	-	-	14 12 2	- 18 -	- 4 11	-	-	-	15 15 1	-		
TOTAL - - - £.		475 19 5		108 13 8		15 7 1		- - -		575 17 11		29 13 7	5 11 4	
								600 - 2				5 11 4		
								24 2 3				24 2 3		
								600 - 2						
By Excess of Cost over Value at which the above has been returned to Stock											24 2 3			
TOTAL - - - £.											600 - 2			

* Figures in Italics are the Cost of Produce not having a Rate Book Value, as nearly as could be ascertained, at the time the articles were returned; the other figures are Rate Book Prices.

Dr.

CAPSTAN AND PUMP HOUSES—continued.

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DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.			VALUE.	
	<i>Feet.</i>	<i>£. s. d.</i>	<i>Per</i>		<i>£. s. d.</i>	<i>£. s. d.</i>
DEVONPORT:						
To Value of Materials drawn from Stock, viz. :—						
Work in hand (at its Cost to end of last Year), viz. :—						
Materials - - - - -	- - -	- - -	-		52 15 2	
Labour - - - - -	- - -	- - -	-		10 16 -	
General Expenditure - - - - -	- - -	- - -	-		- 16 2	
						64 7 4
To Value of Materials drawn from Stock in the Year, viz. :—						
Timber Materials, of sorts - - - - -	7,854	- - -	-		469 8 10	
	<i>Cwt. qrs. lbs.</i>					
Forgings, Iron, Plain - - - - -	110 1 6	1 3 4	cwt.		128 13 9	
„ „ Middling - - - - -	17 3 9	2 6 8	„		41 12 1	
„ „ Extra - - - - -	4 2 5	3 14 8	„		16 19 5	
Other Stores - - - - -	- - -	- - -	-		54 4 2	
Articles issued for repairs - - - - -	- - -	- - -	-		223 - -	
						933 18 3
To Labour on Conversions - - - - -	- - -	- - -	-		337 17 9	
						337 17 9
To General Expenditure, viz. :—						
Other Charges—Labour - - - - -	- - -	- - -	-		19 12 7	
						19 12 7
PEMBROKE:						
To Value of Materials drawn from Stock, viz. :—					TOTAL - - - £.	1,355 15 11
Work in hand (at its Cost to end of last Year) consisting of Parts of Capstans originally intended for the “Zealous,” “Tartarus,” “Prince Consort,” and “Lord Clyde”:						
Materials - - - - -	- - -	- - -	-		- - -	350 5 -
Labour - - - - -	- - -	- - -	-		- - -	130 - 8
					TOTAL - - - £.	480 5 8

CAPSTAN AND PUMP HOUSES—continued.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	ACTUAL COST.						Rate Book Price, or Value at which the Articles have been Credited to the Shop, and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.		
		Materials.	Labour.	General Expenditure.	Rate.		TOTAL.	Rate.	Amount.				
					£. s. d.	£. s. d.						£. s. d.	Per
DEVONPORT:													
By Produce of New Work returned to Stock, viz. :—													
Tops, 18 ft. 11 in. by 11 ft. 4 in.	2	-	29 3 2	22 - 7	1 5 1	26 4 5	each	52 8 10	24 10 -	49 - -	(a) 3 8 10	—	
" 14 ft. 9 in. " 8 ft. 10 in.	6	-	63 9 10	41 5 -	2 7 2	17 17 -	"	107 2 -	15 15 -	94 10 -	(a) 12 12 -	—	
" 14 ft. 1 in. " 8 ft. 6 in.	3	-	36 17 9	20 16 1	1 3 9	19 12 6	"	58 17 7	14 10 -	43 10 -	(a) 15 7 7	—	
Anchor-Stocks, for Anchors of 81 to 90 cwt.	1	-	21 9 2	4 8 6	- 7 3	26 4 11	"	26 4 11	19 12 -	19 12 -	(a) 6 12 11	—	
" " 71 " 80 "	6	-	119 11 10	26 15 10	1 15 -	24 13 9	"	148 2 8	17 5 -	103 10 -	(a) 44 12 8	—	
" " 61 " 70 "	4	-	70 6 2	17 8 11	- 19 10	22 3 9	"	88 14 11	15 10 -	62 - -	(a) 26 14 11	—	
Hawser Boxes, with ridge covers, 18 ft. 6 in. by 8 ft. by 3 ft.	3	-	55 4 7	35 19 3	2 1 -	31 1 7	"	93 4 10	30 3 -	90 9 -	2 15 10	—	
Fenders, wood	51	-	70 15 11	17 12 5	1 - 1	1 17 6 to 1 1 1	"	89 8 5	- 17 - - 8 -	39 6 -	(b) 50 2 5	—	
Paddle-Boards	82	676½	32 1 8	13 5 9	- 15 2	- 1 4½	foot	46 2 7	- 1 6	50 14 10	-	4 12 3	
By Produce of Repaired Work, returned to Stock, viz. :—													
Value of Articles when drawn for repairs	-	-	223 - -	- - -	- - -	- - -	-	223 - -	- - -	334 10 -	51 7 1	—	
Value of materials, labour, and general expenditure used in repairs	-	-	69 1 6	88 14 9	5 - 10	- - -	-	162 17 1	- - -	-	-	-	
By other Returns to Stock, viz. :—													
Surplus Materials, &c.	-	-	5 17 4	- - -	- - -	- - -	-	5 17 4	- - -	5 17 4	-	—	
Work in hand -	-	-	189 14 6	60 6 8	3 13 7	- - -	-	253 14 9	- - -	253 14 9	-	—	
TOTAL - - - £.													
			986 13 5	348 13 9	20 8 9	- - -	-	1,355 15 11	- - -	1,146 13 11	213 14 3	4 12 3	
By Excess of Cost over Value at which the above has been re- turned to Stock													
			- - -	- - -	- - -	- - -	-	- - -	- - -	209 2 -	4 12 3	-	
			- - -	- - -	- - -	- - -	-	- - -	- - -	- - -	209 2 -	-	
PEMBROKE:													
By Returns to Stock, viz. :—													
			350 5 -	130 - 8	- - -	- - -	-	480 5 8	- - -	480 5 8	-	-	
			- - -	- - -	- - -	- - -	-	- - -	- - -	- - -	-	-	
Work in hand, consisting of Parts of Capstans, as stated in the Debit Charge													
			350 5 -	130 - 8	- - -	- - -	-	480 5 8	- - -	480 5 8	-	-	

* Figures in *Italics* are the Cost of Produce, not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.

(a) The Rate Book Prices for Tops and Anchor-Stocks, at which they were returned to Stock in this Year, were found, from additional experience of the expense of Manufacture, to be too low; the prices for these Articles have been subsequently increased in accordance with the returns of cost.

(b) These Fenders being of a different kind from those for which rates were provided in the Rate Book, should not have been compared with the Rate Book Prices, but should have been returned to Stock at their Cost Value.

CAPSTAN AND PUMP HOUSES—continued.

ABSTRACT of the foregoing detailed Debit and Credit Transactions at the CAPSTAN and

DOCKYARDS.	Page.	DEBTOR.			
		VALUE OF			TOTAL.
		Materials.	Labour.	General Expenditure.	
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
WOOLWICH - - - - -	258	302 19 8	160 15 8	11 12 9	475 8 1
CHATHAM - - - - -	260	819 13 5	251 9 10	5 - 6	1,076 3 9
SHEERNESS - - - - -	260	73 3 7	31 12 11	2 4 4	107 - 10
PORTSMOUTH - - - - -	262	475 19 5	108 13 8	15 7 1	600 - 2
DEVONPORT - - - - -	264	986 13 5	348 13 9	20 8 9	1,355 15 11
PEMBROKE - - - - -	264	350 5 -	130 - 8	- - -	480 5 8
TOTAL - - - £.		3,008 14 6	1,031 6 6	54 13 5	4,094 14 5

PUMP HOUSES of the several undermentioned Dockyards in the Year 1866-67.

C R E D I T O R.

Actual Cost of Articles Made and Repaired for Stock.				Value of other Returns to Stock.		TOTAL.	Rate Book Price, or Value at which Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.	Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
Materials.	Labour.	General Expenditure.	TOTAL.	Surplus Materials, &c.	Work in Hand.				
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
16 14 8	160 15 8	11 12 9	449 3 1	26 5 -	- - -	475 8 1	369 19 3	*105 8 10	-
33 11 3	123 19 6	3 4 3	510 15 -	267 12 3	297 16 6	1,076 3 9	1,106 5 7	- - -	*30 1 10
66 3 11	28 7 10	2 4 4	96 16 1	- - -	10 4 9	107 - 10	109 10 -	- - -	2 9 2
8 8 6	51 16 11	11 16 1	242 1 6	342 3 7	15 15 1	600 - 2	575 17 11	24 2 3	-
1 1 7	288 7 1	16 15 2	1,096 3 10	5 17 4	253 14 9	1,355 15 11	1,146 13 11	*209 2 -	-
- - -	- - -	- - -	- - -	- - -	480 5 8	480 5 8	480 5 8	-	-
5 19 11	653 7 -	45 12 7	2,394 19 6	641 18 2	1,057 16 9	4,094 14 5	3,788 12 4	338 13 1	32 11 -
By Excess of Cost over Value at which the above } has been returned to Stock - - - - }							306 2 1	306 2 1	
TOTAL - - - £.							4,094 14 5		

* See Pages 259, 261, & 265 for explanation of these differences.

Dr. MAST HOUSES - - - - -

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.	
		£. s. d.	Per	£. s. d.	£. s.
DEPTFORD:					
To Value of Materials drawn from Stock, viz. :—					
Work in hand (at its Cost to end of last Year) -	- - -	- - -	-	- 11 9	- 11 9
To Value of Materials drawn from Stock in the Year, viz. :—					
Timber Materials, of sorts - - - - -	- - -	- - -	-	19 18 -	
Other Stores - - - - -	- - -	- - -	-	5 3 7	25 1 7
To Labour on Conversions - - - - -	- - -	- - -	-	23 19 2	23 19 2
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - -	- - -	- - -	-	- - -	49 12 6 - 2 9
TOTAL - - - £.					49 15 3

- - - - - MAST HOUSES.

Cr.

DESCRIPTION.	Quan- tity.	ACTUAL COST.										Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
		Materials.	Labour.	General Expendi- ture.	Rate.	TOTAL.	Rate.	Amount.							
No.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.				
DEPTFORD:															
Produce of New Work returned to Stock, viz. :—															
Laundry Articles made - -	19	17 17 11	8 8 -	-	-	-	26 5 11	-	-	26 8 8	-	-	- 2 9		
Produce of Repaired Work re- turned to Stock, viz. :—															
Value of materials, labour, and general expenditure, used in repairs - - - -	-	6 4 2	15 11 2	-	-	-	21 15 4	-	-	27 15 4	-	-	-		
Returns to Stock, viz. :—															
plus Materials, &c. - -	-	1 11 3	-	-	-	-	1 11 3	-	-	1 11 3	-	-	-		
TOTAL - - - £.		25 13 4	23 19 2	-	-	-	49 12 6	-	-	49 15 3	-	-	- 2 9		
Net Cost of Produce less than Price at which Charged to Storekeeper - - - £.														- 2 9	

Figures in Italics are the Cost of Produce, not having a Rate Book Value, as nearly as could be ascertained at the time the Articles were returned ; the other figures are Rate Book prices.

Dr.

MAST HOUSES—continued.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.		
		£. s. d.	Per	£. s. d.	£.	
WOOLWICH:						
To Value of Materials drawn from Stock, viz :						
Work in hand (at its Cost to end of last Year) - - -	- - -	-	-	1,740 15 8	1,740	
To Value of Materials drawn from Stock in the Year, viz.:	No.					
Mast-Spars, Inch, Yellow Pine, of sizes - - - -	10	various	each	422 - -		
„ „ Cowdie „ „ - - - -	12	„	„	832 12 -		
„ „ Riga, Red Pine, and Dantzic, of sizes	8	„	„	299 - -		
„ Hand, „ „ „ „ -	235	„	„	1,377 16 2		
Spars, Norway, of sorts - - - - -	429	„	„	48 9 1		
Timber Materials, of sorts - - - - -	- - -	-	-	658 13 1		
Forgings, Iron, Plain - - - - -	Tons cwt. qrs. lbs. 11 14 2 25	1 3 4 1 12 8	cwt.	276 5 5		
„ „ Middling - - - - -	13 14 1 9	2 6 8	„	640 2 6		
„ „ Extra - - - - -	5 18 1 12	3 14 8	„	441 17 4		
Copper, Sheet - - - - -	1 7 2 13½	- - 10½	lb.	138 10 4		
„ Strips, for Lightning Conductors - - - -	2 0 0 20	- 1 3 - 1 1	„	281 4 8		
Shivers, of sorts - - - - -	1 12 3 15½	to - - 6	„	163 1 11		
Other Stores - - - - -	- - -	- - -	-	260 14 6		
Masts, Iron, to fit - - - - -	No. 6	- - -	-	1,460 - -		
Oars, shaped only - - - - -	Feet. 91,243	- - 5½ - - 4½	foot run.	1,858 4 1		
Articles issued for repairs - - - - -	- - -	- - -	-	294 9 1	9,453	
To Labour on Conversions - - - - -	- - -	- - -	-	2,861 4 9	2,861	
To General Expenditure, viz.:						
Other Charges:						
Materials - - - - -	- - -	- - -	-	99 5 6		
Labour - - - - -	- - -	- - -	-	308 3 5	407	
Abate, for error in balance sheet - - - -	- - -	- - -	-	- - -	14,462	
					104	
TOTAL - - - £.					14,358	

DESCRIPTION.	Species.	Dimensions.		Quantity.	ACTUAL COST.						Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*			Cost of Produce less than Price at which Charged to Store-keeper.
		Aggregate Length.	Diameter.		Materials.	Labour.	General Expenditure.	Rate.		TOTAL.	Amount.	Cost of Produce more than Price at which Charged to Store-keeper.		
								£. s. d.	£. s. d.					
WOOLWICH:														
By Produce of New Work returned to Stock, viz.:														
Masts, Lower, Single-Stick, without Cheeks -	Various	866 4	11 to 25	13	1,497 19 11	290 19 11	31 19 10	266 11 11 to 18 2	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.
" Top -	"	1,766 0	6 " 18	39	1,217 8 8	366 1 5	40 6 1	106 - 9 " 7 1 -	each	744 13 4	424 - 4	-	-	
" Top-gallant -	Riga	772 3	6 " 10	22	226 15 10	113 12 10	12 9 6	25 - - " 9 16 5	"	652 7 -	550 18 11	-	-	
" Trysail -	Various	821 0	8 1/2 " 12	17	194 15 6	49 12 2	5 9 0	25 16 - " 8 16 9	"	1,005 7 3	124 18 2	-	-	
Bowsprit, Single-Stick -	"	221 11	11 " 28	8	326 16 6	72 19 3	8 1 8	219 18 - " 13 5 3	"	228 -	40 14 1	-	-	
Yards, Lower, in component parts -	Yellow Pine	364 0	22	4	303 5 2	95 18 11	10 12 10	102 9 3 - -	"	209 2 7	43 4 7	-	-	
" " Single-Stick -	Various	770 2	12 to 15 1/2	12	524 7 5	133 15 3	14 13 11	73 8 6 to 48 1 3	"	268 5 9	9 16 11	-	-	
" " Top-sail -	"	1,403 6	8 " 15	28	654 18 9	248 19 11	27 10 9	80 10 3 " 19 18 5	"	400 -	204 8 3	-	-	
" " Top-gallant -	Riga	1,046 9	5 " 10	32	146 10 2	45 17 9	5 - 11	11 7 2 " 2 16 10	"	600 -	331 9 5	-	-	
" " Other sorts -	Riga and Norway.	1,717 6	2 1/2 " 10 1/2	83	73 15 1	38 8 7	4 3 4	- - various -	"	143 1 2	54 7 8	-	-	
Gaffs, Driver -	Riga	226 0	6 " 9	8	41 7 7	22 6 8	2 9 -	17 4 - to 5 2 2	"	108 14 8	7 12 4	-	-	
" " Fore and Main -	Riga and Red Pine.	559 4	7 " 10 1/2	17	126 17 11	67 12 9	7 9 2	17 9 8 " 7 12 7	"	51 15 -	14 8 3	-	-	
" " Other sorts -	Oak and Teak	192 0	4 1/2 " 7 1/2	16	26 12 11	9 5 10	1 - 2	- - various -	"	157 8 -	44 11 10	-	-	
Booms, Jib -	Riga and Dantzic.	540 6	7 1/2 " 14 1/2	16	183 4 4	51 7 4	5 13 2	37 16 7 to 9 5 -	"	36 16 -	- 2 11	-	-	
" " Spanker -	Riga	252 0	10 and 10 1/2	6	58 1 -	16 19 10	1 17 3	16 9 6 " 10 16 8	"	165 -	61 2 10	-	-	
" " Other sorts -	Riga and Norway.	2,482 9	4 1/2 to 11	80	272 3 10	71 6 -	7 15 8	- - various -	"	83 -	-	6 1 11	-	
Boats' Gear--Masts, Yards, &c. -	"	-	-	2,276	101 17 -	65 - 5	7 - 1	- - " -	"	281 4 8	70 - 10	-	-	
Boat-hook Staves -	Fir	-	-	353	40 1 3	20 15 11	2 5 10	- 3 8 1/2 & - 2 10 1/2	"	111 4 5	54 6 8	-	-	
Other Articles made -	-	-	-	-	127 19 6	43 5 9	4 13 7	- - - -	"	54 3 10	8 10 2	-	-	
Masts, Iron, Fitted:										19 5 4	- - 3 -	-	-	
Value of masts, when drawn for fitting -	-	-	-	6	1,460 - -	- - -	- - -	- - - -		156 16 6	-	-	-	
Value of materials, labour, and general expenditure used in fitting.	-	-	-	-	159 7 2	118 14 2	13 2 10	- - - -		47 43 15	7 9 2	-	-	
Oars, finished from Shaped Oars only -	-	-	-	101,430	2,125 11 5	639 7 3	70 11 11	- - 6 1/2 - -	foot	2,535 14 11	299 15 8	-	-	
By Produce of Repaired Work returned to Stock, viz.:														
Value of articles when drawn for repairs -	-	-	-	-	243 16 11	- - -	- - -	- - - -		243 16 11	183 1 5	-	-	
Value of materials, labour, and general expenditure used in repairs.	-	-	-	-	172 12 3	127 9 11	14 1 7	- - - -		374 19 3	-	-	-	
By other Returns to Stock, viz.:														
Surplus Materials and defective Spars -	-	-	-	-	418 19 6	- - -	92 5 6	- - - -		511 5 -	-	-	-	
Labour, &c., on defective Spars -	-	-	-	-	-	73 1 7	8 2 6	- - - -		- - -	81 4 1	-	-	
Work in hand -	-	-	-	-	468 10 3	78 5 4	8 12 10	- - - -		553 8 5	-	-	-	
Abate, for error in balance sheet -	-	-	-	-	11,193 15 10	2,861 4 9	407 8 11	- - - -		11,852 - 11	2,616 13 6	6 4 11	-	
	-	-	-	-	104 1 11	- - -	- - -	- - - -		-	104 1 11	-	-	
	-	-	-	-	11,089 13 11	2,861 4 9	407 8 11	- - - -		11,852 - 11	2,512 11 7	6 4 11	-	
	-	-	-	-	TOTAL - - - £.	- - -	- - -	- - - -		-	5 4 11	-	-	
By Excess of Cost over Value at which the above has been returned to Stock - - -														
2,506 6 8														
14,358 7 7														
TOTAL - - - £.														

^a Figures in *Italics* are the Cost of Produce, not having a Rate Book Value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book Prices.

† See Explanation on this excess of Cost at foot of Abstract, page 281.

0.80.

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Dr.

MAST HOUSES—continued.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.	
		£. s. d.	Per	£. s. d.	£. s. d.
CHATHAM :					
To Value of Materials drawn from Stock, viz. :					
Work in hand (at its Cost to end of last Year) viz :					
Materials - - - - -	- - - - -	- - -	-	1,986 1 3	
Labour - - - - -	- - - - -	- - -	-	480 5 7	
General Expenditure - - - - -	- - - - -	- - -	-	86 15 6	2,553 2 4
To Value of Materials drawn from Stock in the Year, viz. :					
Mast-spars, Hand, of sizes - - - - -	No. 38	various	each	244 10 8	
Spars, Norway „ - - - - -	1,290	„	„	75 6 4	
Timber Materials, of sorts - - - - -	- - - - -	- - -	-	1,074 6 3	
Forgings, Iron - - - - -	Tons. cwt. qrs. lbs. 9 19 3 7	3 14 8 to 1 3 4	cwt.	436 7 9	
Oars, of sorts - - - - -	Feet. 3,285	- - -	-	83 7 9	
Shivers, of sorts - - - - -	Cwt. qrs. lbs. 11 0 6	- - -	-	45 13 10	
Other Stores - - - - -	- - - - -	- - -	-	161 4 5	
Articles issued for repairs - - - - -	- - - - -	- - -	-	1,846 19 -	3,967 16 -
To Labour on Conversions - - - - -	- - - - -	- - -	-	1,101 13 11	1,101 13 11
To General Expenditure, viz. :					
Other Charges :					
Materials - - - - -	- - - - -	- - -	-	6 9 1	
Labour - - - - -	- - - - -	- - -	-	223 9 -	229 18 1
TOTAL - - - £.					7,852 10 4

MAST HOUSES—continued.										ACTUAL COST.				Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*				Cost of Produce less than Price at which Charged to Store-keeper.	
DESCRIPTION.	Species.	Dimensions.		Quantity.	Materials.	Labour.	General Expenditure.	Rate.		TOTAL.	Rate.		Amount.	Cost of Produce more than Price at which Charged to Store-keeper.					
		Aggregate Length.	Diameter.					£. s. d.	£. s. d.		£. s. d.	£. s. d.		£. s. d.	£. s. d.				
CHATHAM:																			
Produce of New Work returned to Stock, viz.:																			
Masts, Lower, Single-Stick, with Cheeks	Yellow Pine	145 7	24 and 25	2	386 1 3	88 8 6	16 8 1	290 13 8	200 13 8	490 17 10	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	£. s. d.		
" " " Without Cheeks	Red Pine	119 4	17	2	145 10 1	49 3 5	9 7 8	102 - 7	60 - - -	204 1 2	- - -	- - -	each	- - -	64 4 2	- - -	- - -		
" " " " "	Riga	362 6	9 to 14½	8	139 - 4	58 15 6	11 5 11	43 2 6 to 7 18 4	28 10 -	209 1 9	- - -	- - -	"	- - -	45 11 9	- - -	- - -		
" " " " "	Riga and Dantzic.	412 0	6½ " 10	11	90 18 3	58 16 7	11 5 6	16 19 - " 9 3 3	14 - - -	161 - 4	- - -	- - -	"	- - -	32 5 4	- - -	- - -		
" " " " "	Riga -	168 0	9	4	27 18 5	6 - 1	1 2 9	10 - 8 " 6 9 6	8 5 -	35 1 3	- - -	- - -	"	- - -	2 11 3	- - -	- - -		
Yards, Lower, Single-Stick	Various	389 0	12 to 15½	6	244 14 4	85 8 6	16 10 6	75 - 3 " 36 8 9	46 - - -	346 13 4	- - -	- - -	"	- - -	97 13 4	- - -	- - -		
" " " " "	"	231 6	7½ " 11	5	73 2 8	37 15 2	7 7 6	30 3 2 " 11 17 8	20 - - -	118 5 4	- - -	- - -	"	- - -	35 10 4	- - -	- - -		
" " " " "	"	153 0	5½ " 8	5	18 11 5	6 16 2	1 7 2	8 7 8 " 2 1 1	4 7 6	26 14 9	- - -	- - -	"	- - -	9 1 9	- - -	- - -		
" " " " "	"	516 6	3½ " 10	19	31 13 -	18 16 5	3 15 6	- - - various - - -	- - -	54 4 11	- - -	- - -	"	- - -	17 7 5	- - -	- - -		
Bowspits, Single-Stick	Red Pine and Yellow Pine.	157 4	13 " 26	4	181 18 9	40 9 5	7 13 7	84 19 - to 6 2 5	84 19 -	230 1 9	- - -	- - -	"	- - -	13 13 8	- - -	- - -		
Gaffs, Driver	Dantzic	27 0	6	1	5 2 2	2 4 11	- 9 -	7 16 1 - - -	5 - - -	7 16 1	- - -	- - -	"	- - -	2 16 1	- - -	- - -		
" " " " "	Various	177 0	6½ to 9½	5	52 5 8	16 12 8	3 4 6	27 - 10 to 3 5 9	11 15 -	72 2 10	- - -	- - -	"	- - -	26 5 10	- - -	- - -		
" " " " "	Riga	17 0	- - -	1	8 9 10	2 9 6	- 8 11	11 8 3 - - -	4 - - -	11 8 3	- - -	- - -	"	- - -	7 8 3	- - -	- - -		
Booms, Jib	Riga and Dantzic.	141 9	9 to 11	4	33 18 9	10 4 9	1 19 6	12 17 9 to 10 - 8	11 10 -	46 3 -	- - -	- - -	"	- - -	4 18 -	- - -	- - -		
" " " " "	Riga	125 6	- - -	3	38 9 5	14 11 -	2 16 8	33 2 7 " 4 - 7	26 - - -	55 17 1	- - -	- - -	"	- - -	6 17 1	- - -	- - -		
" " " " "	Riga and Dantzic	890 0	- - -	24	126 18 9	28 2 4	5 12 3	- - - various - - -	- - -	160 13 4	- - -	- - -	"	- - -	35 19 10	- - -	- - -		
Boats' Gear—Masts, Yards, &c.	Riga and Norway	- - -	- - -	87	20 4 11	26 3 4	5 3 6	- - - " - - -	- - -	51 11 9	- - -	- - -	"	- - -	9 8 7	- - -	- - -		
Boat-hook Staves	Norway	- - -	- - -	1,256	68 1 -	125 14 11	25 3 -	- 3 5½	- 3 2	218 18 11	- - -	- - -	"	- - -	20 1 7	- - -	- - -		
Cleats, Belaying, wood	African	- - -	- - -	213	26 4 3	20 9 6	4 2 1	- 9 6½ to - 1 9½	- 7 1 to - 1 7	50 15 10	- - -	- - -	"	- - -	5 9 7	- - -	- - -		
Other Articles made	Various	- - -	- - -	-	189 3 7	97 4 5	18 14 9	- - - - -	- - -	305 2 9	- - -	- - -	-	- - -	117 9 6	- - -	- - -		
By Produce of Repaired Work returned to Stock, viz.:																			
Value of articles when drawn for repairs	-	- - -	- - -	-	1,846 19 -	- - -	- - -	- - - - -	- - -	1,846 19 -	- - -	- - -	-	- - -	- - -	- - -	- - -		
Value of materials, labour, and general expenditure used in repairs.	-	- - -	- - -	-	238 10 3	438 18 7	87 15 9	- - - - -	- - -	765 4 7	- - -	- - -	-	- - -	- - -	- - -	- - -		
By other Returns to Stock, viz.:																			
Surplus Materials and defective Spars	-	- - -	- - -	-	344 10 3	41 11 -	13 3 4	- - - - -	- - -	402 4 7	- - -	- - -	-	- - -	- - -	- - -	- - -		
Labour, &c., on defective Spars	-	- - -	- - -	-	- - -	16 1 9	3 4 5	- - - - -	- - -	19 6 2	- - -	- - -	-	- - -	19 6 2	- - -	- - -		
Work in hand	-	- - -	- - -	-	1,615 10 11	288 1 1	58 11 9	- - - - -	- - -	1,962 3 9	- - -	- - -	-	- - -	- - -	- - -	- - -		
TOTAL										- - - £.	5,953 17 3	1,581 19 6	316 13 7	- - -	- - -	7,852 10 4	- - -	233 7 11	

Dr.

MAST HOUSES—continued.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.			VALUE.	
SHEERNESS:		£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.
To Value of Materials drawn from Stock, viz. :—						
Work in hand (at its Cost to end of last Year), viz. :						
Materials - - - - -	- - -	-	-	-	2,220 12 10	
Labour - - - - -	- - -	-	-	-	371 8 -	
General Expenditure - - - - -	- - -	-	-	-	43 6 3	2,635 7 1
To Value of Materials drawn from Stock in the Year, viz. :—						
Mast-spars, Inch, Yellow Pine, of sizes - -	No. 5	91 - - to 12 - -		each	283 - -	
„ „ Cowdie „ „ - - -	2	38 - - - - -		„	76 - -	
„ Hand, Riga, &c. „ - - -	77	20 18 1 to 2 3 10		„	340 3 10	
Spars, Norway, of sorts - - - - -	889	- 6 9 „ - 1 1		„	99 4 9	
Mast Timber, Converted, of sorts - - - -	Feet. 4,714	- 6 6 and - 5 -		ft. cube	1,324 13 6	
Timber Materials, of sorts - - - - -	- - -	- - various - -		„	885 3 7	
Forgings, Iron, Plain - - - - -	Tons. cwt. qrs. lbs. 8 18 0 26	1 3 4 - - - -		cwt.	207 18 10	
„ „ Middling - - - - -	10 9 2 24	2 6 8 - - - -		„	489 6 8	
„ „ Extra - - - - -	0 17 3 20	3 14 8 - - - -		„	66 18 8	
„ Copper - - - - -	0 5 3 2½	- 1 9 - - - -		lb.	58 11 5	
Copper Strips, for Lightning Conductors - -	1 11 1 11½	- 1 3 and - 1 1		„	199 - 3	
„ Sheet - - - - -	0 19 0 4½	- - 10½ - - - -		„	95 10 4	
Shivers, of sorts - - - - -	0 18 3 2½	- - various - -		„	78 3 1	
Other Stores - - - - -	- - -	- - -		-	137 5 9	
Articles issued for repairs and alterations - -	- - -	- - -		-	301 5 9	4,642 6 5
To Labour on Conversions - - - - -						
					1,314 18 8	1,314 18 8
To General Expenditure, viz. :—						
Repairs and Maintenance of Machinery and Tools :						
Materials - - - - -	- - -	- - -		-	- 8 8	
Labour - - - - -	- - -	- - -		-	- 14 -	
Working Machinery, including Steam Power :						
Materials - - - - -	- - -	- - -		-	- 3 9	
Labour - - - - -	- - -	- - -		-	- 13 7	
Other Charges :						
Materials - - - - -	- - -	- - -		-	28 10 3	
Labour - - - - -	- - -	- - -		-	124 18 8	155 8 11
TOTAL - - - £.						8,748 1 1

- MAST HOUSES—continued.

Cr.

DESCRIPTION.	Species.	DIMENSIONS.		Quantity.	ACTUAL COST.					Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*					Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.	
		Aggregate Length.	Diameter.		General Expenditure.	Labour.	Materials.	Rate.		Per	£. s. d.	£. s. d.	Per	£. s. d.			
								£. s. d.	£. s. d.								
SHEERNESS:																	
By Produce of New Work returned to Stock, viz.:-																	
Masts, Lower, in component parts	Yellow Pine	271 10	28 to 35	3	801 16 7	169 15 -	18 10 8	479 11 11 to 237 - 5	each	990 2 3	361 - - to 232 - -	ench	854 - -	136 2 3	- -	- -	
" " Single-Stick, with Cheeks	"	157 10	24 and 25	2	333 5 6	51 14 -	5 14 4	205 17 5 and 184 16 5	"	390 13 10	186 18 4 and 140 - -	"	326 18 4	63 15 6	- -	- -	
" " Without Cheeks	Various	507 3	5½ to 23½	9	447 11 7	97 13 1	11 5 -	154 10 2 to 1 10 4	"	556 9 8	133 5 - to 1 8 -	"	23 - 1	46 9 5	- -	- -	
" Top -	"	617 0	8 " 14½	15	329 14 7	79 17 1	8 13 4	61 1 - " 12 10 2	"	418 5 -	39 - - " 10 - -	"	348 - -	70 5 -	- -	- -	
" Top-gallant	Riga and Dantzic	867 9	6½ " 12	23	256 2 1	116 10 10	13 12 4	25 2 8 " 7 9 -	"	386 5 3	22 - - " 7 15 -	"	348 - -	70 5 -	- -	- -	
" Trysail	Red Pine and Riga	237 0	9 " 10	6	16 18 6	6 8 3	- 14 10	4 7 11 and 3 12 6	"	24 1 7	9 - - and 7 15 -	"	332 4 -	54 1 3	- -	- -	
Dowapits, Single-Stick	Yellow Pine and Red Pine.	137 6	8½ " 27	4	87 3 2	19 7 6	2 4 5	71 - 9 to 3 4 7	"	108 15 1	57 - - to 3 15 -	"	102 10 -	6 5 1	- -	- -	
Yards, Lower, Single-Stick	Riga & Yellow Pine	805 0	11 " 23	11	605 18 11	138 17 8	15 11 7	124 17 1 " 26 16 9	"	700 8 2	95 - - " 23 - -	"	630 - -	130 8 2	- -	- -	
" Topsail	Riga and Dantzic	922 6	7½ " 16½	18	430 10 2	131 17 5	13 13 8	67 8 7 " 10 17 10	"	576 1 3	50 - - " 9 10 -	"	442 10 -	133 11 3	- -	- -	
" Top-gallant	Various	723 0	5 " 11	21	101 10 4	21 10 9	2 3 5	11 - 5 " 1 5 11	"	125 4 6	9 - - " 18 - -	"	104 3 -	21 1 6	- -	- -	
" Others	"	1,020 9	8½ " 13½	43	96 6 10	29 17 2	3 2 -	- various - -	"	129 6 -	- various - -	"	102 4 -	27 2 -	- -	- -	
Gaffs, Driver	"	157 3	4½ " 8½	6	42 17 9	13 14 11	1 7 8	17 - 1 to 3 19 -	"	58 - 4	10 5 - to 2 - -	"	35 - -	23 - 4	- -	- -	
" Fore and Main	"	544 6	3 " 10	19	113 8 6	47 6 3	4 18 10	15 10 4 " 1 9 -	"	165 13 7	11 10 - " 1 8 8	"	131 15 -	32 9 11	- -	- -	
" Others	"	150 6	6 " 8½	8	33 15 9	11 3 2	1 2 11	- various - -	"	46 1 10	- various - -	"	40 2 6	5 19 4	- -	- -	
Booms, Spanker	Riga and Dantzic	252 6	8½ " 13	6	94 3 7	16 2 7	1 13 9	33 16 11 to 10 2 3	"	111 19 11	23 10 - to 9 5 -	"	88 15 -	23 4 11	- -	- -	
" Jib	Various	418 6	8 " 14½	12	129 8 1	34 9 2	3 8 -	41 8 1 " 3 14 10	"	167 5 3	25 - - " 5 15 -	"	149 10 -	18 15 3	- -	- -	
" Others	"	1,661 0	4 " 10½	53	120 6 7	41 2 4	4 13 3	- various - -	"	166 2 2	- various - -	"	167 5 -	- -	1 2 10	- -	
Tops, Topmast Framing, and Caps	"	- -	- -	28	189 17 9	83 5 3	9 10 11	- - - -	"	232 13 11	- - - -	"	253 - -	29 13 11	- -	- -	
Boats' Gear—Masts, Yards, &c.	Riga and Norway	- -	- -	343	82 7 7	59 15 9	6 16 6	- - - -	"	148 19 10	- - - -	"	{ 3 1 5 } { 15 1 7 }	- -	4 2 2	- -	
Punts, for cleaning copper on ships' bottoms	- -	100 0	- -	8	89 1 7	72 3 9	8 6 -	23 3 10 to 19 13 1	"	169 11 4	22 16 - to 19 16 -	"	166 7 11	3 3 5	- -	- -	
Boat-hook Staves	- -	- -	- -	320	17 6 8	28 18 3	3 6 5	- 3 1½ - - -	"	49 11 4	- 3 2 - - -	"	50 13 4	- -	1 2 -	- -	
Other Articles made	- -	- -	- -	-	79 14 7	51 14 8	4 18 11	- - - -	-	136 8 2	- - - -	-	97 6 2	39 2 -	- -	- -	
By Produce of Repaired and Altered Work, returned to Stock, viz.:-																	
Value of Articles when drawn for repairs, &c.	- -	- -	- -	-	416 19 1	- -	- -	- - - -	-	416 19 1	- - - -	-	618 5 4	13 19 1	- -	- -	
Value of materials, labour, and general expenditure used in repairs, &c.	- -	- -	- -	-	137 12 -	96 17 3	10 16 1	- - - -	-	245 5 4	- - - -	-	- -	- -	- -	- -	
By other Returns to Stock, viz.:-																	
Surplus Materials, &c.	- -	- -	- -	-	166 2 5	- -	- -	- - - -	-	166 2 5	- - - -	-	166 2 5	- -	- -	- -	
Articles found unfit for repair, and returned to Stock at value at which charged to Shop.	- -	- -	- -	-	209 16 8	- -	- -	- - - -	-	209 16 8	- - - -	-	209 16 8	- -	- -	- -	
Timber found defective during process of Conversion, and returned at value at which charged to Shop; also, Cost incurred upon ditto.	- -	- -	- -	-	66 5 3	16 5 6	1 4 8	- - - -	-	83 15 5	- - - -	-	{ 48 6 4 } { 65 9 1 }	- -	- -	- -	
Work in hand	- -	- -	- -	-	1,371 19 3	249 19 1	36 3 7	- - - -	-	1,658 1 11	- - - -	-	1,658 1 11	- -	- -	- -	
Add, error in balance sheet	- -	- -	- -	-	6,868 1 4	1,086 6 8	103 13 1	- - - -	-	8,748 1 1	- - - -	-	7,902 1 11	878 9 7	32 10 5	- -	
Abate " " "	- -	- -	- -	-	- -	- -	5 2 1	- - - -	-	- -	- - - -	-	- -	- -	- -	- -	
TOTAL - - - £.					6,862 19 3	1,086 6 8	108 15 2	- - - -	-	8,748 1 1	- - - -	-	7,902 1 11	32 10 5	845 19 2	8,748 1 1	
By Excess of Cost over Value at which the above has been returned to Stock - - -														845 19 2	8,748 1 1		
TOTAL - - - £.														845 19 2	8,748 1 1		

By Excess of Cost over Value at which the above has been returned to Stock - - -

TOTAL - - - £.

Figures in *Italics* are the Cost of Produce, not having a Rate Book Value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.

(*) See Explanation on this excess of cost at foot of Abstract, page 281.

MAST HOUSES—continued.

Cr.

DESCRIPTION.	Species.	DIMENSIONS.		Quantity.	A C T U A L C O S T.					Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*			Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.		
		Aggregate Length.	Diameter.		Materials.	Labour.	General Expenditure.	Rate.	Total.	£. s. d.	£. s. d.	£. s. d.			Per	£. s. d.
PORTSMOUTH:																
By Produce of New Work returned to Stock, viz. :—																
Masts, Lower, in component parts -	Yellow Pine	481 9	30 to 37	5	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
" " Single-Stick, without Checks	Various	1,246 4	6 " 24	22	1,561 3 7	471 19 3	87 8 4	573 8 8 to 378 15 7	2,220 11 2	435 - - to 273 - -	each	1,593 - -	627 11 2	-	-	-
" " " "	"	1,294 0	5 " 18½	35	1,150 3 8	272 19 -	50 10 11	247 12 7 " 7 10 -	1,473 13 7	119 - - " 7 42 9 "	"	{ 7 12 9 } { 1,929 - - }	437 - 10	-	-	-
" " Top-gallant	Riga and Dantick	954 6	7½ " 12	24	698 5 1	152 14 1	28 5 9	79 2 2 " 3 17 4 "	879 4 11	74 - - " 5 2 -	"	710 17 -	168 7 11	-	-	-
" " Trysail	Riga and Pitch Pine.	135 0	8½ " 10	3	244 9 11	116 9 9	21 11 7	30 4 2 " 9 4 2 "	382 11 3	22 - - " 9 5 -	"	322 5 -	60 6 3	-	-	-
Bowspirts, Single-Stick	Various	281 3	8½ " 30½	9	29 12 10	5 17 4	1 1 9	17 18 - " 7 18 9 "	36 11 11	10 - - " 7 15 -	"	25 15 -	10 16 11	-	-	-
Yards, Lower, in component parts -	Yellow Pine	96 0	23	1	129 9 3	34 9 2	6 7 7	102 3 9 " 3 10 3 "	170 6 -	68 - - " 4 5 -	"	124 - -	46 6 -	-	-	-
" " " "	Various	522 6	8 to 20	9	131 12 8	25 1 -	4 12 8	161 6 4 -	161 6 4	110 - - " - -	"	110 - -	51 6 4	-	-	-
" " " "	Riga and Red Pine	840 6	6½ " 15½	20	309 4 8	126 2 -	23 7 1	135 14 2 to 13 13 6 "	458 9	78 - - to 11 5 -	"	327 5 -	131 8 9	-	-	-
" " " "	Riga and Norway	726 6	3½ " 11	23	353 6 6	109 12 9	20 6 2	118 - 6 " 8 5 11 "	483 5 5	449 4 1 " 7 - -	"	{ 232 46 3 } { 217 - - }	33 9 2	-	-	-
" " Other sorts	Various	1,832 0	3 " 15½	89	70 17 10	28 1 1	5 4 -	12 1 6 " 1 - 5 "	104 2 11	9 10 - - " - 18 -	"	89 - 6	15 2 5	-	-	-
Gaffs, Driver	"	141 6	3½ " 10½	6	88 3 11	48 10 4	9 - 2	- various -	145 14 5	- - various -	"	111 15 6	33 18 11	-	-	-
" " Fore and Main	Riga and Norway	319 6	4 " 9½	12	22 5 2	13 1 6	2 8 5	15 5 7 to - 14 8 "	37 15 1	14 10 - to 2 - -	"	32 10 9	5 4 4	-	-	-
" " " "	Various	135 6	7 " 9	7	42 3 3	31 8 11	5 16 -	10 13 4 " 1 - 2 "	79 8 2	11 12 6 " 3 5 -	"	78 10 -	- 18 2	-	-	-
Booms, Spanker	Riga and Pitch Pine	159 6	8 " 12½	4	11 7 10	15 11 1	2 17 8	- various -	29 16 7	- - various -	"	38 10 -	-	-	-	8 13 5
" " " "	Various	968 0	5 " 10½	28	42 17 4	18 15 8	3 9 7	26 7 8 to 8 10 10 "	65 2 7	22 - - to 8 5 -	"	54 15 -	10 7 7	-	-	-
" " Other sorts	"	2,705 0	4 " 11½	88	239 18 7	64 6 5	11 18 1	72 7 5 " 1 9 10 "	315 3 1	37 10 - " 1 - -	"	275 5 6	39 17 7	-	-	-
Tops, Topmast Framing and Caps -	"	-	-	15	193 19 1	75 3 3	13 18 4	- various -	283 - 8	- - various -	"	{ 2 4 4 } { 271 18 9 }	8 17 11	-	-	-
Boats' Gear—Masts, Yards, &c. -	Riga and Norway	-	-	481	222 11 4	103 14 10	19 4 3	- - -	345 10 5	- - -	"	214 5 -	131 5 5	-	-	-
Boat-hook Staves	Ash old, and Norway Spars.	-	-	1,098	133 8 -	182 8 5	33 15 8	- - -	349 12 1	- - -	"	223 14 9	125 17 4	-	-	-
" " Other Articles made	Various	-	-	-	49 13 3	112 10 6	20 16 10	- 3 7½ and - 2 3½ "	183 - 7	- 3 2 - -	"	173 17 -	9 3 7	-	-	-
By Produce of Repaired and Altered Work, returned to Stock, viz. :—					225 18 3	141 4 1	26 4 1	- - -	393 6 5	- - -	"	{ 479 42 6 } { 207 16 3 }	5 17 8	-	-	-
Value of Articles when drawn for repairs, &c.		-	-	-	3,168 4 3	-	-	- - -	3,168 4 3	- - -	-	4,069 13 2	242 9 1	-	-	-
Value of materials, labour, and general expenditure used in repairs, &c.		-	-	-	581 12 3	474 9 4	87 16 5	- - -	1,143 18 -	- - -	-	-	-	-	-	-
By other Returns to Stock, viz. :—																
Surplus Materials and defective Spars		-	-	-	1,374 1 10	-	-	- - -	1,374 1 10	- - -	-	1,374 1 10	-	-	-	-
Labour, &c., on defective Spars		-	-	-	-	114 1 7	21 2 11	- - -	135 4 6	- - -	-	-	135 4 6	-	-	-
Work in hand		-	-	-	4,647 18 -	667 10 9	123 12 9	- - -	5,439 1 6	- - -	-	5,439 1 6	-	-	-	-
By Loss of fractions		-	-	-	- 3 -	-	-	- - -	- 3 -	- - -	-	-	- 3 -	-	-	-
TOTAL		-	-	£.	15,821 11 4	3,406 2 1	630 17 -	- - -	19,858 10 5	- - -	-	17,536 3 -	2,331 - 10	-	-	8 13 5
By Excess of Cost over Value at which the above has been returned to Stock														2,322 7 5	2,322 7 5(a)	
TOTAL														£.	19,868 10 5	

* Figures in *Italics* are the Cost of Produce, not having a Rate Book Value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book Prices.
(a) See Explanation on this excess of Cost at foot of Abstract, page 281.

Dr.

MAST HOUSES—continued. - - - - -

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE			VALUE.	
		£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.
DEVONPORT:						
To Value of Materials drawn from Stock, viz.:—						
Work in hand (at its Cost to end of last Year), viz.:—						
Materials - - - - -	- - -	-	-	-	453 10 5	
Labour - - - - -	- - -	-	-	-	38 6 -	
General Expenditure - - - - -	- - -	-	-	-	11 11 8	503 8 1
To Value of Materials drawn from Stock in the Year, viz.:—						
Mast-Spars, Inch, Yellow Pine - - - of sizes	No. 8	77	- - to 31 10 -	each	390 10 -	
„ „ Douglas and Pitch Pine „	9	65	- - and 61 - -	„	557 - -	
„ Hand, Riga, &c. - - - „	253	20 18 1	to 2 3 10	„	1,279 19 5	
Mast-Timber, Converted, Yellow Pine - - -	Feet. 2,819	- 5 -	- - - -	foot cube	704 15 -	
„ „ Cowdie „ - - -	247	- 10 -	- - - -	„	123 10 -	
„ „ Other sorts - - -	3,031	- -	various - -	„	995 12 8	
Timber Materials, of sorts - - - - -	- - -	- -	„ - -	„	1,178 7 4	
Copper Strips, for Lightning Conductors - -	Tons. cwt. grs. lbs. 2 14 0 3	- 1 3 -	- - - -	lb.	378 3 9	
„ Sheet, &c. - - - - -	1 9 3 0	- - 10½ and - - 10½	- - - -	„	149 4 5	
Forgings, Iron, Plain - - - - -	12 8 2 19	1 3 4 -	- - - -	cwt.	289 2 4	
„ „ Middling - - - - -	5 19 3 14	2 6 8 -	- - - -	„	279 14 2	
„ „ Extra - - - - -	4 0 2 5	3 14 8 -	- - - -	„	300 14 -	
„ Copper - - - - -	0 11 3 9	- 1 9 -	- - - -	lb.	116 - 6	
Other Stores - - - - -	- - -	- - -	- - - -	-	470 10 7	
Articles issued for repairs - - - - -	- - -	- - -	- - - -	-	5,011 8 3	12,224 12 5
To Labour on Conversions - - - - -						
	- - -	- - -	- - - -	-	2,350 14 11	2,350 14 11
To General Expenditure, viz.:—						
Repairs and Maintenance of Machinery and Tools:						
Materials - - - - -	- - -	- - -	- - - -	-	1 17 8	
Labour - - - - -	- - -	- - -	- - - -	-	2 4 3	
Other Charges:						
Materials - - - - -	- - -	- - -	- - - -	-	76 13 -	
Labour - - - - -	- - -	- - -	- - - -	-	538 5 3	619 - 2
TOTAL - - - - -					£.	15,697 15 7

MAST HOUSES—continued.

DESCRIPTION.	Species.	DIMENSIONS.		Quantity.	ACTUAL COST.					Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*			Cost of Produce of more than Price at which Charged to Storekeeper.	
		Aggregate Length.	Diameter.		Materials.	Labour.	General Expenditure.	Rates	TOTAL.	Rate.		Amount.		
										£. s. d.	£. s. d.			
DEVONPORT:														
By Produce of New Work returned to Stock, viz.:-														
Masts, Lower, in component parts -	Yellow Pine	108 6	35	1	326 1 9	66 13 10	17 10 10	410 6 5	361 - -	-	each	-	49 6 5	-
" " Single-Stock, with Checks -	"	164 11	24 to 28	2	260 - 8	46 3 5	12 3 2	179 12 1 and 138 15 2	171 - -	and 146 - -	"	-	1 7 3	-
" " Without Checks -	"	192 8	7 1/2 to 24	3	199 15 6	34 14 3	9 2 9	119 16 1	117 - -	"	"	-	5 11 6	-
" " Top -	Various	1,349 1	8 " 22	33	1,218 4 8	175 5 7	46 4 6	94 2 - to 8 6 1	78 10 - to 8 10 -	"	"	-	152 4 9	-
" " Top-gallant -	Riga and Red Pine	2,111 4	6 1/2 " 12 1/2	32	533 17 8	170 19 5	45 2 1	41 3 6 " 6 19 6	24 - -	"	"	-	7 10 10	-
" " Trysail -	"	463 6	9 " 12	9	108 12 2	10 16 -	2 17 3	25 12 7 " 7 16 1	23 6 7 " 10 18 10	"	"	-	16 11 5	-
By other Returns to Stock, viz.:-														
Boomsprits, in component parts -	Yellow Pine	63 0	36	1	146 10 -	28 11 -	7 10 7	182 11 7	179 - -	"	"	-	3 11 7	-
" " Single-Stock -	Yellow Pine and Pitch Pine.	245 9	8 to 27	7	115 14 -	23 13 3	6 4 6	54 7 10 to 1 3 7	61 - -	to 4 5 -	"	-	17 8 3	-
Yards, Hoover, Single-Stock -	Various	461 0	9 1/2 " 18	7	275 12 2	47 3 7	12 9 4	61 2 8 " 12 8 2	66 - -	"	"	-	10 15 1	-
" " Top-sail -	Riga and Danzic	1,220 6	6 1/2 " 15 1/2	23	571 17 7	106 16 8	28 3 8	63 2 4 " 5 -	50 - -	"	"	-	98 7 11	-
" " Top-gallant -	Riga	1,517 7	5 1/2 " 11	41	158 1 -	39 13 -	10 10 -	10 9 8 " 18 11	9 10 - -	"	"	-	246 11 6	-
" " Other sorts -	Various	2,285 6	4 " 15 1/2	79	208 11 4	54 6 10	14 9 3	- various -	337 7 5	various -	"	-	16 5 5	-
Gaffs, Driver -	Riga	181 6	6 " 10 1/2	5	34 17 10	11 - 6	2 18 6	13 12 5 to 5 19 3	15 - -	to 4 15 -	"	-	8 2	-
" " Fore and Main -	"	429 2	5 1/2 " 11 1/2	12	71 3 8	25 18 -	6 17 3	15 12 4 " 3 - 8	15 10 - -	"	"	-	10 19 7	-
" " Other sorts -	Various	161 6	6 " 8	11	23 19 -	8 12 10	2 5 10	- various -	34 17 8	various -	"	-	3 3 10	-
Booms, Spanker -	Danzic	280 6	6 1/2 " 15	6	105 2 5	18 9 -	4 18 -	42 6 - to 4 17 10	31 - -	to 6 5 -	"	-	9 14 5	-
" " Jib -	Various	1,013 2	5 " 15 1/2	27	368 7 9	49 9 6	13 2 1	35 1 8 " 16 5	430 19 4	"	"	-	8 6 8	-
" " Other sorts -	"	3,177 10	4 1/2 " 12 1/2	82	319 8 11	82 7 2	21 16 -	- various -	423 12 1	various -	"	-	25 16 2	-
Topmast Framing, and Caps -	"	-	-	98	175 19 7	55 16 1	14 15 -	- - -	246 10 8	"	"	-	31 5 5	-
Boats' Gear—Masts, Yards, &c. -	"	-	-	365	65 6 -	62 - 1	16 7 4	- - -	143 13 5	"	"	-	16 16 5	-
Other Articles made -	"	-	-	-	46 3 11	177 3 5	46 14 4	- - -	270 1 8	"	"	-	12 8 7	-
By Produce of Repaired Work returned to Stock, viz.:-														
Value of Articles when drawn for repairs -	-	-	-	-	4,680 4 3	-	-	-	4,680 4 3	-	-	-	7,018 16 3	210 19 2
Value of materials, labour, and general expenditure used in repairs -	-	-	-	-	897 15 10	973 1 9	256 15 3	-	2,127 12 10	-	-	-	-	-
By other Returns to Stock, viz.:-														
Surplus Materials and defective Spars -	-	-	-	-	550 11 5	-	-	-	550 11 5	-	-	-	-	-
Articles found unfit for repair, and returned to Stock at Value at which charged to Shop -	-	-	-	-	331 4 -	-	-	-	331 4 -	-	-	-	-	-
Labour on defective Spars -	-	-	-	-	-	24 3 9	6 7 -	-	30 10 9	-	-	-	30 10 9	-
Work in hand -	-	-	-	-	794 14 8	96 2 -	25 7 4	-	916 4 -	-	-	-	-	-
By Loss of fractions -	-	-	-	-	- 5 1	-	-	-	- 5 1	-	-	-	- 5 1	-
TOTAL					12,078 2 10	2,380 - 11	630 11 10	-	15,697 15 7	-	-	-	439 5 7	338 16 7
By Excess of Cost over Value at which the above has been returned to Stock														100 9 -(a)
TOTAL														15,697 15 7

* Figures in Italics are the Cost of Produce, not having a Rate Book Value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book Prices.
(*) See Explanation on this excess of Cost at foot of Abstract, page 281.

MAST HOUSES—continued.

ABSTRACT of the foregoing detailed Debit and Credit Transactions at the

DOCKYARDS.	Page.	DEBTOR.			
		VALUE OF			TOTAL.
		Materials.	Labour.	General Expenditure.	
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
DEPTFORD - - - - -	268	25 13 4	23 19 2	- - -	49 12 6
WOOLWICH - - - - -	270	11,089 13 11	2,861 4 9	407 8 11	14,358 7 7
CHATHAM - - - - -	272	5,953 17 3	1,581 19 6	316 13 7	7,852 10 4
SHEERNESS - - - - -	274	6,862 19 3	1,686 6 8	198 15 2	8,748 1 1
PORTSMOUTH - - - - -	276	15,821 11 4	3,406 2 1	630 17 -	19,858 10 5
DEVONPORT - - - - -	278	12,678 2 10	2,389 - 11	630 11 10	15,697 15 7
TOTAL - - - £.		52,431 17 11	11,948 13 1	2,184 6 6	66,564 17 6

MAST HOUSES—continued.

MAST HOUSES of the several undermentioned DOCKYARDS in the Year 1866-67.

C R E D I T O R.

Actual Cost of Articles Made and Repaired for Stock.				Value of other Returns to Stock.		TOTAL.	Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.	Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
No.	Labour.	General Expenditure.	TOTAL.	Surplus Materials, &c.	Work in Hand.				
d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
2 1	23 19 2	- - -	48 1 3	1 11 3	- - -	49 12 6	49 15 3	- - -	- 2 9
4 2	2,782 19 5	306 10 7	13,291 14 2	511 5 -	555 8 5	14,358 7 7	11,852 - 11	2,506 6 8 (a)	—
5 1	1,249 7 5	244 18 6	5,488 2 -	402 4 7	1,962 3 9	7,852 10 4	7,427 17 7	424 12 9 (a)	—
8	1,420 2 1	161 6 11	6,630 4 8	459 14 6	1,658 1 11	8,748 1 1	7,902 1 11	845 19 2 (a)	—
6	2,738 11 4	507 4 3	13,045 7 1	1,374 1 10	5,439 1 6	19,858 10 5	17,536 3 -	2,322 7 5 (a)	—
9	2,292 18 11	605 4 6	13,899 16 2	881 15 5	916 4 -	15,697 15 7	15,597 6 7	100 9 - (a)	—
3	10,507 18 4	1,825 4 9	52,403 5 4	3,630 12 7	10,530 19 7	66,564 17 6	60,365 5 3	6,199 15 -	- 2 9
By Excess of Cost over Value at which the above has been returned to Stock - - -							6,199 12 3	6,199 12 3 (a)	
TOTAL - - - £.							66,564 17 6		

These excesses of Cost appear to have arisen partly from additional work and expense connected with the new and improved fittings, such as Iron Caps on the Trees to Lower Masts and Topmasts, and other fittings. The Articles thus fitted, being dissimilar from those for which the Rate Book Prices were fixed, should not have been returned to Stock at these Rates, but at the Cost Prices. Adequate provision is now made for Masts, Yards, &c., as fitted. The excess was also partly caused from using Spars of larger and more expensive dimensions than calculated in the Rate Book Prices, and varying by the length required, and the state of the Store; and further, by the Rate Book Prices for Converted Mast Timber being, in some cases, too low for the Year of these Accounts. The Rate Book Prices for some of the Manufactured Mast Gear were also too low at this period; these prices have since been subsequently increased.

The discrepancies between the Cost of, and Value at which, Mast Gear were charged to Stock, are now obviated by the adoption of a direct charge of the cost of these articles to ships, &c., as per Admiralty Order 10th March 1869.

Dr.

BOAT HOUSES. - - - - -

DESCRIPTION.	QUANTITY.	RATE.			VALUE.	
WOOLWICH:		£.	s.	d.	Per	£. s. d.
To Value of Materials drawn from Stock, viz. :—						£ s.
Work in hand (at its Cost to end of last Year) - - - - -	- - - - -	-	-	-	-	602 19 11
						602 19
To Value of Materials drawn from Stock in the Year, viz. :—						
Timber Materials, of sorts - - - - -	- - - - -	-	-	-	-	148 4 6
Other Stores - - - - -	- - - - -	-	-	-	-	352 11 11
Boats issued for Completing, Repairing, &c. :—						
For Completing - - - - -	No. 94	168 10	-		each	3,022 8 -
		to				
		6 10	-			
„ Repairing - - - - -	17	71 6 8			„	295 15 9
		to				
		11 2 6				
„ „ Harbour Service - - - - -	1	1 16	-		„	1 16 -
						3,820 16
To Labour on Conversions - - - - -	- - - - -	-	-	-	-	841 7 2
						841 7
To General Expenditure, viz. :—						
Other Charges :						
Materials - - - - -	- - - - -	-	-	-	-	11 10 9
Labour - - - - -	- - - - -	-	-	-	-	141 16 10
						153 7
Carried forward - - - £.						5,418 10

BOAT HOUSES.

Or.

DESCRIPTION.	Quantity.	Aggregate Length.	ACTUAL COST.					Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*				Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.		
			Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	£. s. d.	£. s. d.	£. s. d.	Per			£. s. d.	
WOOLWICH:															
By Produce of New Work returned to Stock, viz.:—															
Boats Completed:—															
Pinnace-Launchees - { Value of, when drawn for completing - " of materials, &c. used -	4	164	651 - - 94 19 9	81 4 3	11 19 -	220 11 6 to 203 1 3	each	839 3 -	197 10 - & 186 -	each	767 - -	72 3 -	-	-	
Pinnace, Steam - { Value of, when drawn for completing - " of materials, &c. used -	1	32	(a) 94 - - 96 18 7	- - -	- - -	191 18 7 - -	"	190 18 7	490 48 7 -	"	490 48 7	-	-	-	
Pinnaces - { Value of, when drawn for completing - " of materials, &c. used -	4	118	368 - - 109 18 -	41 5 9	7 10 6	265 7 7 & 261 6 8	"	526 14 3	252 - - & 226 - -	"	478 - -	48 14 3	-	-	
Cutters - { Value of, when drawn for completing - " of materials, &c. used -	17	398	427 13 - 60 1 -	118 7 3	21 10 11	96 11 11 to 17 12 10	"	627 12 2	41 - - to 16 8 -	"	478 3 -	149 9 2	-	-	
Cutter-Gig - { Value of, when drawn for completing - " of materials, &c. used -	1	20	15 10 - 1 11 -	6 8 11	1 3 5	24 13 4 - -	"	24 13 4	21 5 - - - -	"	21 5 - -	3 8 4	-	-	
Gigs and Gallies - { Value of, when drawn for completing - " of materials, &c. used -	12	290	220 3 8 36 16 7	85 10 2	15 8 7	41 12 9 to 22 6 7	"	357 19 -	39 42 8 to 20 15 -	"	{ 39 42 8 71 17 - }	46 9 4	-	-	
Whales - { Value of, when drawn for completing - " of materials, &c. used -	17	446	353 10 10 48 6 10	98 16 4	18 - 8	35 2 6, 22 12 6	"	518 14 8	28 15 - - 25 5 -	"	473 5 -	45 9 8	-	-	
Jollies - - { Value of, when drawn for completing - " of materials, &c. used -	3	50	40 - - 3 18 4	11 2 5	2 - 5	22 9 - - 16 18 10	"	57 1 2	18 5 - & 16 8 -	"	51 1 -	6 - 2	-	-	
Dingies - - { Value of, when drawn for completing - " of materials, &c. used -	24	308	207 3 - 23 9 1	68 - 8	12 7 2	16 8 10, 9 - 2	"	310 19 11	12 15 - to 8 10 -	"	279 5 -	31 14 11	-	-	
Life-Cutters - { Value of, when drawn for completing - " of materials, &c. used -	5	131	442 2 6 12 8 9	28 13 8	5 4 2	105 10 3, 90 14 -	"	488 9 1	99 5 - & 88 - -	"	462 10 -	25 19 1	-	-	
Life-Whales - { Value of, when drawn for completing - " of materials, &c. used -	7	199	323 7 6 15 8 6	20 12 -	3 14 9	53 14 - - 49 12 4	"	303 2 9	54 - - to 48 10 -	"	357 10 -	5 12 9	-	-	
Paddle-box - { Value of, when drawn for completing - " of materials, &c. used -	2	52	156 - - 37 9 9	27 15 -	4 1 2	112 13 - -	"	225 5 11	85 10 - - - -	"	171 12 -	53 13 11	-	-	
Carried forward - - - £.			3,839 16 8	587 16 5	103 - 9	- - -	-	4,530 13 10	- - -	-	4,041 19 3	488 14 7	-	-	

* Figures in Italics are the Cost of Produce, not having a Rate Book Value.

* Figures in *Italics* are the Cost of Produce, not having a Rate Book Value, as nearly as could be ascertained at the time the Articles were returned; the other figures are Rate Book Prices.
 (a) As these amounts are Credits of "Work in hand" at the end of the preceding year, and shown in first Debit of this year's accounts, the separate expenses of Labour and General Expenditure charges are included in the 96 *l.* 18 *s.* 7 *d.* shown as "Materials."
 "Work in hand" being credited in the "Expense" accounts, No. 88, in the aggregate under the head of "Materials." The separate credits to this Boat were, for the Materials, 38 *l.* 2 *s.* 9 *d.*; for Labour, 51 *l.* 19 *s.* 2 *d.*; and for General Expenditure, 6 *l.* 16 *s.* 8 *d.*

- - - BOAT HOUSES—continued.

Cr.

DESCRIPTION.	Quantity.	Aggregate Length.	ACTUAL COST.				Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*				Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
			Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	Rate.	Amount.	£. s. d.	£. s. d.	£. s. d.
			£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
WOOLWICH—continued.												
Brought forward - - -	-	-	3,839 16 8	587 16 5	103 - 9	- - -	4,530 13 10	- - -	- - -	4,041 19 3	488 14 7	- - -
By Produce of Repaired Work Returned to Stock, viz. :—												
Plinnace - - - { Value of, when drawn for repairs " of materials, &c. used -	1	32	71 6 8 27 6 4	30 3 7	5 9 11	- - -	134 6 6	- - -	each	130 - -	4 6 6	- - -
Cutters - - - { Value of, when drawn for repairs " of materials, &c. used -	5	122	76 11 8 59 12 7	61 4 8	11 4 3	- - -	208 13 2	- - -	"	150 5 -	58 8 2	- - -
Gigs - - - { Value of, when drawn for repairs " of materials, &c. used -	7	174	87 19 5 16 3 8	87 8 -	16 - 8	- - -	207 11 9	- - -	"	184 2 -	23 9 9	- - -
Whales - - - { Value of, when drawn for repairs " of materials, &c. used -	2	50	25 5 7 9 10 6	27 15 11	5 1 5	- - -	67 13 5	- - -	"	52 15 -	14 18 5	- - -
Dingy, Harbour Service { Value of, when drawn for repairs " of materials, &c. used -	1	12	1 16 - - 17 7	1 7 6	- 5 -	- - -	4 6 1	- - -	"	3 13 4	- 12 9	- - -
Paddle-box, Harbour Service { Value of, when drawn for repairs " of materials, &c. used -	1	32	21 6 8 21 1 4	3 8 -	- 12 5	- - -	46 8 5	- - -	"	35 8 -	11 - 5	- - -
Boats - - - { Value of, when drawn for completing Repairs -	1	25	23 10 10 13 2 11	- - -	- - -	- - -	23 10 10 13 2 11	- - -	- - -	- - -	- - -	- - -
Surplus materials, &c. - - -	-	-	3 6 1	- - -	- - -	- - -	3 6 1	- - -	- - -	3 6 1	- - -	- - -
Work in hand, viz. :—												
New Work :—												
Boats - - - { Value of, when drawn for completing Repairs -	3	77	61 16 10 5 15 11	17 15 10	4 18 1	- - -	61 16 10 28 9 10	- - -	- - -	478 17 10	- - -	- - -
Repaired Work :												
Boats - - - { Value of, when drawn for repairs " of materials, &c. used -	3	70	50 6 8 7 2 2	24 7 3	6 15 1	- - -	50 6 8 38 4 6	- - -	- - -	- - -	- - -	- - -
TOTAL - - -	-	-	4,423 16 1	841 7 2	153 7 7	- - -	5,418 10 10	- - -	- - -	4,817 - 3	601 10 7	- - -
By Excess of Cost over Value at which the above has been returned to Stock											601 10 7(a)	- - -
TOTAL - - -											5,418 10 10	- - -

* Figures in *Italics* are the Cost of Produce, not having a Rate Book Value, as nearly as could be ascertained at the time the Articles were returned; the other figures are Rate Book Prices.

(a) Several circumstances connected with the fitting and repairing of these Boats occasioned this Excess of Cost over the value at which they were returned to Stock; such as altering the internal works, and fitting with framed benches, gratings, &c., in accordance with the present method; removing ironwork, and replacing it with galvanized iron or copper; fitting chain slings, rocket stanchions, &c., and, together with the above, in the case of Boats repaired, the extent of repairs considerably exceeding the proportion of one-third the original value of the Boat, allowed at that time for repairing. This proportion for repair is now substituted by a value fixed, on professional survey.

Dr.

BOAT HOUSES—continued.

DESCRIPTION.	QUANTITY.	RATE.		VALUE.	
CHATHAM:					
To Value of Materials drawn from Stock, viz. :—		£	s. d.	Per	£. s. d.
Work in hand (at its Cost to end of last Year), viz. :—					£. s. d.
Materials - - - - -	- - - - -	-	-	-	128 6 1
Labour - - - - -	- - - - -	-	-	-	99 12 2
General Expenditure - - - - -	- - - - -	-	-	-	17 15 6
					245 13 9
To Value of Materials drawn from Stock in the Year, viz. :—					
Timber Materials, of sorts - - - - -	- - - - -	-	-	-	280 19 -
Other Stores - - - - -	- - - - -	-	-	-	393 7 9
Boats issued for Completing, Repairing, &c. :—					
For completing for the Paris Exhibition, and other Special Services - - - - -	No. 5	168 - -	to	each	489 5 9
		22 15 -			
For Completing - - - - -	5	168 - -	to	„	246 - 4
		18 4 -			
„ Repairing - - - - -	4	18 18 -	to	-	43 12 5
		2 6 8			1,453 5 3
To Labour on Conversions - - - - -	- - - - -	-	-	-	608 11 7
					608 11 7
To General Expenditure, viz. :—					
Other Charges :					
Materials - - - - -	- - - - -	-	-	-	12 16 5
Labour - - - - -	- - - - -	-	-	-	114 - 8
					126 17 1
Carried forward - - - £.					2,434 7 8

BOAT HOUSES—continued.

Cr.

DESCRIPTION.	Quantity.	Aggregate Length.	A C T U A L C O S T.					Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.	
			Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	£. s. d.	Per			
												Rate.
CHATHAM:												
By Produce of New Work Returned to Stock, viz. :—												
Boats, Built and Completed for the Paris Exhibition :												
Cutter, Mahogany, with framed benches and gratings	1	28	30 4 10	37 11 4	7 17 7	75 13 9	each	75 13 9	£. s. d.	12 1	—	
Gig	1	28	18 8 7	35 11 4	7 9 —	61 3 11	"	61 3 11	60 14 1	9 10	—	
Whale	1	27	15 18 4	34 7 5	7 4 1	57 9 10	"	57 9 10	56 18 4	11 6	—	
Jolly, Elm	1	18	12 18 8	24 12 10	5 4 3	42 15 9	"	42 15 9	42 6 7	9 2	—	
Dingy " with gratings	1	14	8 9 8	13 16 2	2 18 —	25 3 10	"	25 3 10	24 19 4	4 6	—	
Boats, Others, Built and Completed :—												
Pinnace, Mahogany	1	26	47 14 —	45 15 9	9 11 10	103 1 7	"	103 1 7	104 — —	—	18 5	
Paddle-box, 26 feet	2	52	112 8 7	100 6 7	17 18 5	115 6 9	"	230 13 7	85 16 —	(a) 59 1 7	—	
Barge, Mahogany, with framed benches and gratings, metal fittings, and copper stem and skag bands	1	34	90 15 9	101 18 10	21 6 11	214 1 6	"	214 1 6	212 7 8	1 13 10	—	
Boats, Built and partially Completed :—												
Pinnace, Mahogany	1	26	46 18 4	43 15 8	9 3 5	99 17 5	"	99 17 5	99 17 5	—	—	
Boats, Completed, for Paris Exhibition and other Special Services :—												
Steam-Launch, with fittings complete, and bottom coppered	1	42	168 86 1 7	67 19 8	14 4 9	336 6 —	"	366 6 —	335 3 1	1 2 11	—	
Pinnace-Launch	1	42	168 21 17 1	12 19 9	2 14 4	205 11 2	"	205 11 2	197 10 —	8 1 2	—	
Pinnace	1	32	107 9 17 8	6 10 1	1 7 2	124 14 11	"	124 14 11	119 10 —	5 4 11	—	
Cutter, with framed benches and gratings	1	25	23 10 9	18 10 11	3 17 7	58 9 8	"	58 9 8	57 7 3	1 2 5	—	
Gig	1	30	22 15 5	20 19 4	4 7 4	53 5 5	"	53 5 5	52 17 10	7 7	—	
Carried forward - - - £.												
1,008 8 — 504 15 8 115 4 8 — - - 1,610 5 3 79 1 6 - - - 18 5												

* Figures in *Italics* are the Cost of Produce, not having a Rate Book value, as nearly as could be ascertained at the time the Articles were returned; the other figures are Rate Book prices.
(a) The Rate Book price for building and completing Paddle-box Boats in 1867 was found to be too low, which accounts for this excess of Cost over the Value at which the Boats were returned to Stock; the price is now increased, in accordance with their actual Cost, obtained from subsequent experience in their building.

0.89. 4 H

- BOAT HOUSES—continued.

Cr.

DESCRIPTION.	Quantity.	Aggregate Length.	ACTUAL COST.				Ratio Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
			Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	Rate.		
	No.	Feet running.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	£. s. d.
CHATHAM—continued.										
Brought forward - - -	-	-	1,008 8 -	504 15 8	115 4 8	-	1,688 8 4	-	1,610 5 3	- 18 5
By Produce of New Work Returned to Stock—continued.										
Boats, Others, Completed:—										
Steam-Launch, with fittings complete, and bottom coppered - { Value of, when drawn for completing of materials, &c. used -	1	42	168 78 12 8	63 10 2	13 5 6	each	323 8 4	each	322 7 7	-
Cutter, with framed benches and gratings - { Value of, when drawn for completing of materials, &c. used -	1	23	20 17 10 5 9 3	10 8 -	2 3 4	"	38 18 5	"	27 10 -	-
Gigs, with framed benches and gratings - { Value of, when drawn for completing of materials, &c. used -	2	48	36 8 11 10 5	18 10 11	3 17 7	"	70 6 11	"	50 10 -	-
Whale, with framed benches and gratings - { Value of, when drawn for completing of materials, &c. used -	1	27	20 14 6 2 8 4	11 17 -	2 9 9	"	37 9 7	"	28 15 -	-
Other articles made - - -	-	-	6 18 10	3 5 10	- 13 9	-	10 18 5	-	40 4 8	-
By Produce of Repaired Work Returned to Stock, viz.:—										
Boat, flat-bottomed - - - { Value of, when drawn for repairs of materials, &c. used -	1	27	18 18 - 18 5	8 17 -	1 17 1	each	30 10 6	each	28 7 -	-
By other Returns to Stock, viz.:—										
Boats, value of, when drawn for repairs - - -	3	-	24 14 5	-	-	-	24 14 5	-	-	-
Surplus materials, &c. - - -	-	-	140 3 11	-	- 4 -	-	149 4 3	-	-	-
Work in hand, viz.:—										
New work; Boats building - - -	-	-	28 1 -	26 19 2	5 8 4	-	60 8 6	-	-	-
Add error, loss by fractions - - -	-	-	1,581 3 7	708 3 9	145 - 4	-	2,434 7 8	-	2,312 6 8	- 18 5
Abate error, gain by fractions - - -	-	-	- 7 9	-	- 7 9	-	-	-	-	-
TOTAL - - -			1,581 11 4	708 3 9	144 12 7	-	2,434 7 8	-	2,312 6 8	- 18 5
By Excess of Cost over Value at which the above has been returned to Stock - - -								£.	122 1 -	-
TOTAL - - -								£.	2,434 7 8	-

* Figures in *Italics* are the Cost of Produce, not having a Rate Book Value, as nearly as could be ascertained at the time the Articles were returned; the other figures are Rate Book Prices.

† These Boats were fitted with framed oak benches and Canada elm gratings to head and stern, which were not provided for in the Rate Book prices of this date, which accounts for the excess of cost. Prices for Boats thus fitted are now provided in the Rate Book.

Dr. BOAT HOUSES—continued. - - - - -						
DESCRIPTION.	QUANTITY.	RATE.		VALUE.		
		£.	s. d.	Per	£.	s. d.
SHEERNESS:						
To Value of Materials drawn from Stock, viz.:—						
Work in hand (at its Cost to end of last Year), viz.:—						
Materials - - - - -	- - -	-	-	-	814	6 1
Labour - - - - -	- - -	-	-	-	178	14 11
General Expenditure - - - - -	- - -	-	-	-	8	14 7
						1,001 15 7
To Value of Materials drawn from Stock in the Year, viz.:—						
Timber Materials, of sorts - - - - -	- - -	-	-	-	356	4 -
Other Stores - - - - -	- - -	-	-	-	147	7 2
Boats or Articles issued for Completing, Repairing, &c.:—						
Boats, for completing - - - - -	No. 41	-	-	-	1,187	11 6
„ „ Repairing - - - - -	9	-	-	-	334	1 4
„ „ „ Harbour Service - - -	84	-	-	-	649	9 9
Anchor and Stock, for fitting - - - - -	1	231	10 5	each	231	10 5
Anchor-Stocks, wood, for repairing - - - - -	8	11 10	10 6 8	„	89	13 4
						2,995 17 6
To Labour on Conversions - - - - -	- - -	-	-	-	772	18 8
						772 18 8
To General Expenditure, viz.:—						
Repairs and Maintenance of Machinery and Tools:						
Materials - - - - -	- - -	-	-	-	-	11 11
Labour - - - - -	- - -	-	-	-	-	13 10
Working Machinery, including Steam Power:						
Materials - - - - -	- - -	-	-	-	1	10 5
Labour - - - - -	- - -	-	-	-	-	11 4
Other Charges:						
Materials - - - - -	- - -	-	-	-	4	12 10
Labour - - - - -	- - -	-	-	-	30	5 1
						38 5 5
Carried forward - - - £.					4,808 17 2	

- - - - - BOAT HOUSES—continued.

Cr.

DESCRIPTION.	Quantity.	Aggregate Length.	A C T U A L C O S T.					Ratio Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*				Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.		
			Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	£. s. d.	Per	£. s. d.	£. s. d.			£. s. d.	
															Rate.
SHEERNESS:															
By Produce of New Work Returned to Stock, viz. :-															
Boats completed :															
Pinnace-Launch { Value of, when drawn for completing - " of materials, &c., used -	1	42	168 - - 9 18 8	11 13 5	- 11 7	190 3 8	- - -	each	190 3 8	186 - -	-	186 - -	4 3 8	-	
Pinnaces - { Value of, when drawn for completing - " of materials, &c., used -	5	142	470 3 4 40 1 2	55 6 6	- 2 14 7	139 2 11 to 105 1 9	- - -	"	568 5 7	130 - - to 103 13 4	"	563 13 4	4 12 3	-	
Cutters - { Value of, when drawn for completing - " of materials, &c., used -	8	200	188 6 8 11 5 10	40 2 1	- 1 19 9	32 18 1 " 25 9 5	- - -	"	241 14 4	30 10 - -	"	244 - -	-	2 5 8	
Gigs and Gallies { Value of, when drawn for completing - " of materials, &c., used -	7	178	134 19 8 10 - -	43 15 8	- 2 3 5	37 8 7 " 20 5 3	- - -	"	190 18 9	34 15 2 to 20 15 -	"	189 12 4	1 6 5	-	
Whales - { Value of, when drawn for completing - " of materials, &c., used -	9	233	176 13 10 9 17 4	35 11 3	- 1 15 3	28 14 11 " 20 11 5	- - -	"	223 17 8	28 15 - & 26 7 6	"	246 17 6	-	22 19 10	
Jollies - { Value of, when drawn for completing - " of materials, &c., used -	2	38	31 8 - 2 12 -	5 12 7	- 5 7	21 17 3 & 18 - 11	- - -	"	39 18 2	21 10 - " 18 5 -	"	39 15 -	- 3 2	-	
Dingies - { Value of, when drawn for completing - " of materials &c., used -	5	64	43 4 - 3 10 2	9 1 6	- 9 -	12 19 - to 10 1 9	- - -	"	56 4 8	12 15 - " 11 - -	"	58 10 -	-	2 5 4	
Anchor and Stock, { Value of, when drawn for fitting - " of materials, &c., used -	1	-	231 10 5 1 6 6	1 7 -	- 1 4	234 5 3 - -	- - -	"	234 5 3	234 3 11 - -	"	234 3 11	- 1 4	-	
Other articles made - - - - -	-	-	168 1 5	21 5 2	1 1 1	- - - - -	- - -	-	190 7 8	- - - - -	-	158 2 3	32 5 5	-	
By Produce of Repaired Work Returned to Stock, viz. :-															
Pinnace-Launche { Value of, when drawn for repairs - " of materials, &c., used -	3	120	355 17 4 39 2 3	141 1 4	- 6 18 5	107 19 11 to 159 4 8	- - -	each	542 19 4	197 10 - & 151 10 -	-	546 10 -	-	3 10 8	
Pinnace - { Value of, when drawn for repairs - " of materials, &c., used -	1	32	82 - - 16 17 1	33 18 -	- 1 13 7	134 8 8 - -	- - -	"	134 8 8	130 - - - -	"	130 - -	4 8 8	-	
Cutter-Gigs - { Value of, when drawn for repairs - " of materials, &c., used -	2	40	28 6 8 2 4 7	12 2 8	- 12 1	22 3 4 & 21 2 8	- - -	"	43 6 -	21 5 - - - -	"	42 10 -	- 16 -	-	
Gigs - { Value of, when drawn for repairs - " of materials, &c., used -	2	60	43 9 4 3 1 8	21 17 5	- 1 1 6	40 3 - " 29 6 11	- - -	"	69 9 11	32 12 - - - -	"	65 4 -	4 5 11	-	
Whales - { Value of, when drawn for repairs - " of materials, &c., used -	2	54	38 6 8 3 16 6	24 1 9	- 1 3 10	34 - 1 " 33 8 8	- - -	"	67 8 9	28 15 - - - -	"	57 10 -	9 18 9	-	
Dingy - { Value of, when drawn for repairs - " of materials, &c., used -	1	14	8 10 - 2 2 5	6 17 4	- 6 9	17 16 6 - -	- - -	"	17 16 6	12 15 - - - -	"	12 15 -	5 1 6	-	
Puddle-box - { Value of, when drawn for repairs - " of materials, &c., used -	2	60	132 - - 33 2 11	55 14 7	- 2 15 11	112 2 8 & 111 10 9	- - -	"	223 13 5	99 - - - -	"	198 - -	25 13 5	-	
Pinnace-Launche, { Value of, when drawn for repairs - Harbour Service " of materials, &c., used -	2	78	68 - - 1 13 3	6 13 11	- 6 7	38 18 3 " 37 15 6	- - -	"	76 13 9	56 - - & 46 - -	"	102 - -	-	25 6 3	
Carried forward - - - - -	-	£.	2,559 9 8	526 2 2	26 - 3	- - - - -	- - -	-	3,111 12 1	- - - - -	-	3,075 3 4	92 16 6	56 7 9	

* Figures in *Italics* are the Cost of Produce, not having a Rate Book Value, as nearly as could be ascertained at the time the Articles were returned ; the other figures are Rate Book Prices.

*Dr.***BOAT HOUSES**—*continued.*

DESCRIPTION.	QUANTITY.	RATE.			VALUE.		
		£.	s.	d.	£.	s.	d.
SHEERNESS— <i>continued.</i>				<i>Per</i>			
Brought forward - - -	- - -	-	-	-	-	-	4,808 17 2
TOTAL - - - £.					4,808 17 2		

BOAT HOUSES—continued.

Cr.

DESCRIPTION.	Quantity.	Aggregate Length.	A C T U A L C O S T.				Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*				Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
			Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	Amount.				
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
SHEERNESS—continued.												
Brought forward - - -	No.	Feet running.	2,559 9 8	526 2 2	26 - 3	- - -	3,111 12 1	Per	-	3,075 3 4	92 16 6	56 7 9
By Produce of Repaired Work Returned to Stock—continued.												
Pinnaces, Harbour { Value of, when drawn for repairs	-	242	182 19 4	-	3 - 11	48 - 1 to 25 17 6	258 15 8	each	-	272 2 3	-	13 6 7
Service - - - { of materials, &c., used	-	-	10 18 7	61 16 10	-	-	-	-	-	-	-	-
(Cutters, Harbour { Value of, when drawn for repairs	-	630	174 2 9	-	-	7 11 7, 7 6 8	292 2 8	"	-	261 3 4	(a) 30 19 4	-
Service - - - { of materials, &c., used	-	-	18 11 3	94 14 11	4 13 9	1 -	-	-	-	-	-	-
Cutter-Gigs, Har- { Value of, when drawn for repairs	-	120	28 6 6	-	1 - 4	14 5 6, 6 4 8	52 4 1	"	-	42 10 -	(a) 9 14 1	-
Service - - - { of materials, &c., used	-	-	2 6 6	20 10 9	-	-	-	-	-	-	-	-
(Gigs, Harbour Ser- { Value of, when drawn for repairs	-	362	85 12 2	-	3 6 10	18 5 5, 8 5 11	167 1 3	"	-	128 7 8	(a) 38 13 7	-
vice - - - { of materials, &c., used	-	-	10 5 6	67 16 9	-	-	-	-	-	-	-	-
Whales, Harbour { Value of, when drawn for repairs	-	154	36 4 6	-	1 3 10	13 15 2, 6 13 4	66 9 5	"	-	54 6 8	(a) 12 2 9	-
Service - - - { of materials, &c., used	-	-	4 19 9	24 1 4	-	-	-	-	-	-	-	-
Jollies, Harbour { Value of, when drawn for repairs	-	118	27 1 3	-	1 8 2	14 13 4, 5 13 3	61 10 10	"	-	40 11 8	(a) 20 19 2	-
Service - - - { of materials, &c., used	-	-	4 14 9	28 6 8	-	-	-	-	-	-	-	-
Dingies, Harbour { Value of, when drawn for repairs	-	244	49 9 -	-	2 9 2	10 5 2, 2 14 2	111 5 4	"	-	74 3 4	(a) 37 2 -	-
Service - - - { of materials, &c., used	-	-	9 15 3	49 11 11	-	-	-	-	-	-	-	-
Yawl, Harbour Ser- { Value of, when drawn for repairs	-	26	17 18 3	-	-	26 6 6 - - -	26 6 6	"	-	26 17 4	-	- 10 10
vice - - - { of materials, &c., used	-	-	- 19 7	7 1 8	-	-	-	-	-	-	-	-
Anchor-Stocks { Value of, when drawn for repairs	-	8	89 13 4	-	17 -	13 14 8 & 12 12 8	107 13 3	"	-	134 10 -	-	26 16 9
" of materials, &c., used	-	-	-	17 2 11	-	-	-	-	-	-	-	-
By other Returns to Stock, viz.:-												
Surplus Materials, &c.	-	-	122 10 5	-	-	-	122 10 5	-	-	122 10 5	-	-
Boats found unfit for repair, and returned to Stock at value at which charged to shop	-	2	89 4 10	-	-	-	89 4 10	-	-	89 4 10	-	-
Work in hand, viz.:-												
{ Value of, when drawn for completing	-	76	54 16 -	-	-	-	54 16 -	-	-	3 1/2 - 1/10	-	-
" " " Repairs	-	89	174 6 8	-	-	-	174 6 8	-	-	-	-	-
" " " Harbour service	-	98	24 - 7	-	-	-	24 - 7	-	-	-	-	-
" " " materials, &c., used	-	-	31 15 11	54 7 8	2 14 -	-	88 17 7	-	-	-	-	-
Add error, loss by fractions	-	-	3,810 2 4	951 13 7	47 1 3	-	4,808 17 2	-	-	4,663 11 8	242 7 5	97 1 11
Abate error, gain by fractions	-	-	- 1 3	-	- 1 3	-	-	-	-	-	-	-
TOTAL - - - £.	-	-	3,810 3 7	951 13 7	47 - -	-	4,808 17 2	-	-	4,663 11 8	242 7 5	97 1 11
By Excess of Cost over Value at which the above has been Returned to Stock - - -											145 5 6	145 5 6
TOTAL - - - £.											97 1 11	4,808 17 2

* Figures in *Italics* are the Cost of Produce, not having a Rate Book Value, as nearly as could be ascertained at the time the Articles were returned; the other figures are Rate Book prices.

(a) The Excess of Cost over Value at which these Harbour Boats were returned to Stock, was caused by the proportion of only *one-third* of the original Value of New Boats, which was adopted at this time for valuing this description of Boats. This small proportion too much reduced their value, and caused the part of *this* proportion allowed for repairs to be far below the expenses therewith. Harbour Boats are now valued at *one half* the original value, and the Amount for Repairs is fixed on Professional Survey.

Dr.

BOAT HOUSES--continued.

DESCRIPTION.	QUANTITY.	RATE.		VALUE.	
		£. s. d.	Per	£. s. d.	£. s. d.
PORTSMOUTH:					
To Value of Materials drawn from Stock, viz.:—					
Work in hand (at its Cost to end of last Year), viz.:—					
Materials - - - - -	- - -	- - -	-	297 7 11	
Labour - - - - -	- - -	- - -	-	33 8 9	
General Expenditure - - - - -	- - -	- - -	-	4 6 2	
					335 2 10
To Value of Materials drawn from Stock in the Year, viz.:—					
Timber materials, of sorts - - - - -	- - -	- - -	-	465 7 4	
Other Stores - - - - -	- - -	- - -	-	458 2 10	
Boats issued for Completing, Repairing, &c.:—	No.				
For completing - - - - -	69	196 17 6 to 8 2 -	each	2,203 8 10	
„ Repairing - - - - -	36	159 13 4 to 7 6 8	„	1,973 19 4	
„ „ Harbour service - - - - -	76	50 13 4 to 2 8 11	„	759 3 -	
					5,860 1 4
To Labour on Conversions - - - - -	- - -	- - -	-	1,413 5 2	
					1,413 5 2
To General Expenditure, viz.:—					
Other Charges:—					
Materials - - - - -	- - -	- - -	-	19 2 2	
Labour - - - - -	- - -	- - -	-	170 5 8	
					189 7 10
Carried forward - - - £.					7,797 17 2

BOAT HOUSES—continued.

Cr.

DESCRIPTION.	Quantity.	Aggregate length.	ACTUAL COST.				Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*				Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.	
			Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	Amount.					
								£. s. d.	£. s. d.				
PORTSMOUTH:													
By Produce of New Work returned to Stock, viz. :—													
Boats Built and Completed :—													
Punts, cleaning ships' bottoms, 11 and 14 foot - - -	13	164	119 - 9	151 4 8	20 5 -	22 18 5 & 21 13 7	each	290 10 5	22 17 4 & 21 12 3	each	- 16 3	-	
Boats Completed :—													
Pinnace-Launch - { Value of, when drawn for completing -	1	40	196 17 6	13 6 1	1 15 8	225 5 2 -	"	225 5 2	225 7 6 -	"	-	- 2 4	
" of materials, &c. used - - -	-	-	13 5 11	-	-	-	-	-	-	-	-	-	
Cutters - { Value of, when drawn for completing -	13	340	345 5 8	94 7 6	12 12 8	88 8 5 to 28 - 9	"	487 8 6	88 6 1 to 27 10 -	"	15 7 5	-	
" of materials, &c. used - - -	-	-	35 2 8	-	-	-	-	-	88 6 1	-	-	-	
Gigs and Gallies - { Value of, when drawn for completing -	13	318	241 3 -	80 19 -	10 16 9	45 12 3 " 18 14 3	"	354 4 8	34 15 2 " 18 8 -	"	17 18 2	-	
" of materials, &c. used - - -	-	-	21 5 11	-	-	-	-	-	336 6 6	-	-	-	
Whales - { Value of, when drawn for completing -	3	79	59 18 2	20 1 4	2 13 7	29 10 1 & 26 19 7	"	85 19 10	28 15 - " 26 7 6	"	2 2 4	-	
" of materials, &c. used - - -	-	-	3 6 9	-	-	-	-	-	83 17 6	-	-	-	
Jollies - { Value of, when drawn for completing -	3	56	46 16 -	10 6 9	1 7 8	22 1 1 " 17 18 -	"	62 - 3	21 10 - " 16 8 -	"	2 12 3	-	
" of materials, &c. used - - -	-	-	3 9 10	-	-	-	-	-	59 8 -	-	-	-	
Dingies - { Value of, when drawn for completing -	20	264	178 4 -	44 15 8	5 19 11	12 16 10 " 10 18 3	"	241 7 8	12 15 - " 11 - -	"	- 7 8	-	
" of materials, &c. used - - -	-	-	12 8 1	-	-	-	-	-	241 - -	-	-	-	
Life-Cutters - { Value of, when drawn for completing -	6	172	548 10 -	25 16 7	3 9 3	101 2 4 " 83 11 1	"	589 2 10	99 5 - " 84 - 7	"	8 17 3	-	
" of materials, &c. used - - -	-	-	11 7 -	-	-	-	-	-	84 - 7	-	-	-	
Life-Gigs - { Value of, when drawn for completing -	3	76	123 10 -	9 13 3	1 5 11	50 3 3 to 44 6 10	"	139 18 9	48 10 - " 42 17 6	"	3 15 9	-	
" of materials, &c. used - - -	-	-	5 9 7	-	-	-	-	-	136 3 -	-	-	-	
Troop - { Value of, when drawn for completing -	2	76	216 12 -	19 11 6	2 12 5	122 - 4 - - -	"	244 - 9	119 14 - - -	"	4 12 9	-	
" of materials, &c. used - - -	-	-	5 4 10	-	-	-	-	-	239 8 -	-	-	-	
By Produce of Repaired Work returned to Stock, viz. :—													
Pinnace-Launches - { Value of, when drawn for repairs -	5	210	798 6 8	194 11 4	26 1 1	233 - 1 - - -	"	1,165 - 3	239 10 - - -	"	-	32 9 9	
" of materials, &c. used - - -	-	-	146 1 2	-	-	-	-	-	1,197 10 -	-	-	-	
Pinnaces - { Value of, when drawn for repairs -	6	186	548 13 4	157 17 4	21 2 9	161 - 1 to 133 16 8	"	849 3 2	156 15 - to 130 - -	"	19 3 2	-	
" of materials, &c. used - - -	-	-	121 9 9	-	-	-	-	-	830 - -	-	-	-	
Cutters - { Value of, when drawn for repairs -	7	189	162 13 4	53 8 9	7 3 1	41 18 11 " 28 - 9	"	250 12 7	41 - - " 27 10 -	"	6 12 7	-	
" of materials, &c. used - - -	-	-	27 7 5	-	-	-	-	-	244 - -	-	-	-	
Cutter-Gigs - { Value of, when drawn for repairs -	10	200	141 13 4	44 18 4	6 - 4	20 9 2 - - -	"	204 12 3	21 5 - - -	"	-	7 17 9	
" of materials, &c. used - - -	-	-	12 - 3	-	-	-	-	-	212 10 -	-	-	-	
Gigs - { Value of, when drawn for repairs -	3	84	60 6 -	21 9 4	2 17 6	33 11 9 & 25 6 7	"	92 10 1	32 12 - & 25 5 -	"	2 1 1	-	
" of materials, &c. used - - -	-	-	7 17 3	-	-	-	-	-	90 9 -	-	-	-	
Jolly - { Value of, when drawn for repairs -	1	18	12 3 4	4 6 1	- 11 6	18 13 2 - - -	"	18 13 2	18 5 - - -	"	- 8 2	-	
" of materials, &c. used - - -	-	-	1 12 3	-	-	-	-	-	18 5 -	-	-	-	
Dingy - { Value of, when drawn for repairs -	1	12	7 6 8	2 3 6	- 5 10	10 7 5 - - -	"	10 7 5	11 - - -	"	-	- 12 7	
" of materials, &c. used - - -	-	-	- 11 5	-	-	-	-	-	11 - -	-	-	-	
Life-Cutters - { Value of, when drawn for repairs -	2	60	141 6 8	47 7 3	6 6 10	106 18 5 - - -	"	213 16 11	106 5 - - -	"	1 6 11	-	
" of materials, &c. used - - -	-	-	18 16 2	-	-	-	-	-	212 10 -	-	-	-	
Carried forward - - -	-	-	4,305 2 8	996 4 3	133 7 9	- - - - -	-	5,524 14 8	- - - - -	-	86 1 9	41 2 5	

* Figures in Italics are the Cost of Produce, not having a Rate Book value, as nearly as could be ascertained at the time the Articles were returned; the other figures are Rate Book prices.

*Dr.***BOAT HOUSES**—*continued.* - - - - -

DESCRIPTION.	QUANTITY.	RATE.		VALUE.		
PORTSMOUTH— <i>continued.</i>			<i>Per</i>	<i>£.</i>	<i>s.</i>	<i>d.</i>
Brought forward - - -	- - -	- - -	-	-	-	7,797 17 2

BOAT HOUSES—continued.

Cr.

DESCRIPTION.	Quantity.	Aggregate Length.	A C T U A L C O S T.					Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*			Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
			Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	Rate.	Amount.			
	No.	Feet running.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
DEVONPORT:												
By Produce of New Work returned to Stock, viz.:—												
Boats Built and Completed:—												
Pinnace-Launches, 40 feet	2	80	231 18 11	128 12 10	13 1 2	186 16 6	- - -	each	373 12 11	186 - - -	1 12 11	-
Pinnace, 28 feet	1	28	61 19 9	42 2 5	4 - 8	108 2 10	- - -	"	108 2 10	104 - - -	4 2 10	-
Barges, 34 feet	2	68	85 7 2	141 17 -	13 11 8	120 7 11	- - -	"	240 15 10	424 3 9	- - -	1 11 8
Gig (Fly), 28 feet	1	28	11 - -	29 9 1	2 16 6	43 5 7	- - -	"	43 5 7	43 45 11	- - -	- 10 4
Punts, cleaning ships' bottoms, 11 and 14 feet	6	75	63 7 5	39 2 7	3 15 -	19 16 8 & 15 11 8	- - -	"	106 5 -	49 41 2 & 45 7 4	1 9 7	-
Boats Completed:—												
Cutters - { Value of, when drawn for completing " of materials, &c. used	27	692	669 16 11 97 4 4	243 8 6	23 6 4	59 3 - to 27 15 4	- - -	"	1,033 16 1	42 44 40 to 27 10 -	{ 42 44 40 835 10 -	-
Cutter-Gigs - { Value of, when drawn for completing " of materials, &c. used	6	132	102 6 - 13 4 11	31 - 9	2 19 6	31 5 1 " 22 18 8	- - -	"	149 11 2	35 9 4 & 21 5 -	141 14 4	-
Gigs and Gally - { Value of, when drawn for completing " of materials, &c. used	14	336	254 16 - 45 6 11	141 3 9	13 13 9	66 - 11 " 19 4 2	- - -	"	454 19 11	66 7 40 to 20 15 -	{ 66 7 40 320 7 -	-
Whales - { Value of, when drawn for completing " of materials, &c. used	15	382	289 13 8 43 12 11	120 13 2	11 11 1	41 7 - " 23 18 4	- - -	"	465 10 10	28 15 - " 24 - -	403 17 6	-
Jollies - { Value of, when drawn for completing " of materials, &c. used	8	144	117 9 - 13 2 4	29 16 -	2 17 11	24 9 11 " 16 2 8	- - -	"	163 5 3	21 10 - " 16 8 -	149 10 -	-
Dingies - { Value of, when drawn for completing " of materials, &c. used	23	298	201 3 - 22 7 3	43 17 3	4 4 -	14 9 10 " 10 9 3	- - -	"	271 11 6	12 15 - & 11 - -	272 5 -	- 13 6
Life-Cutters - { Value of, when drawn for completing " of materials, &c. used	2	56	189 - - 5 8 -	6 11 10	- 14 2	100 17 - - - -	- - -	"	201 14 -	99 5 - - - -	198 10 -	-
Boats Altered:—												
Pinnace-Launches { Value of, when drawn for altering " of materials, &c. used	8	336	1,425 19 - 233 10 8	130 - -	12 9 1	233 18 - to 177 15 8	- - -	"	1,801 18 9	197 10 - & 47 8 - 9	{ 47 8 - 9 1,382 10 -	-
Gally - { Value of, when drawn for altering " of materials, &c. used	1	36	24 5 4 18 2 6	61 3 7	5 17 4	109 8 9 - - -	- - -	"	109 8 9	440 40 6 - - -	440 40 6	1 1 9
Flat bottomed - { Value of, when drawn for altering " of materials, &c. used	1	28	79 16 - 7 6 10	12 10 2	1 4 -	100 17 - - - -	- - -	"	100 17 -	400 6 8 - - -	400 6 8	- 10 4
Other articles made -	-	-	- 9 2	- 9 -	- - 10	- - - -	- 19 -	-	-	- - -	- 49 -	-
Carried forward	-	-	4,307 14 -	1,201 17 11	116 2 6	- - - -	5,625 14 5	-	5,070 2 3	- - -	559 9 5	3 17 3

* Figures in *Italics* are the cost of produce, not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.
(a) and (b). For explanation, see page 301.

BOAT HOUSES—continued.

Cr.

DESCRIPTION.	Quantity.	Aggregate Length.	ACTUAL COST.					Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*			Cost of Produce more than Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.	
			Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	£. s. d.	Per	£. s. d.			£. s. d.
DEVONPORT—continued.	No.	Feet running.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
By Produce of Repaired Work returned to Stock, viz. :—													
Pinnace-Launchees	8	336	4,307 14 -	1,201 17 11	116 2 6	-	-	-	5,625 14 5	-	5,070 2 3	559 9 5	3 17 3
			1,165 12 8	374 19 3	35 18 4	272 9 9 to 205 14 -	-	-	1,960 12 4	253 9 6 to 197 10 -	506 19 -	163 13 4	-
			384 2 1	-	-	-	-	-	1,290 - -	-	1,290 - -	(c)	-
Pinnaces	7	232	711 9 6	226 19 5	21 14 11	218 17 2, 130 18 6	-	-	1,161 13 6	249 44 7, 113 -	577 9 11	86 3 7	-
			201 9 8	-	-	-	-	-	-	-	498 - -	(c)	-
Cutters	15	384	320 - -	201 19 6	19 7 -	60 11 11, 26 10 9	-	-	625 4 10	60 4 2, 27 10 -	60 4 2	115 13 8	-
			83 18 4	-	-	-	-	-	-	-	449 10 -	(a) & (c)	-
Cutter-Gigs	3	60	42 10 -	38 16 3	3 14 3	33 4 2 & 25 14 -	-	-	92 2 4	21 5 - - -	63 15 -	28 7 4	-
			7 1 10	-	-	-	-	-	-	-	-	(a) & (c)	-
Gigs and Galley	5	138	98 6 1	80 - 9	7 13 5	68 1 8 to 24 11 2	-	-	214 13 8	73 42 5 to 23 -	73 42 5	27 12 3	-
			28 13 5	-	-	-	-	-	-	-	113 9 -	(a) & (c)	-
Whales	5	134	95 1 9	65 13 10	6 5 8	68 2 1, 26 8 -	-	-	179 12 7	34 15 2, 26 7 6	142 12 8	36 19 11	-
			12 11 4	-	-	-	-	-	-	-	-	(a) & (c)	-
Dingies	4	52	31 13 4	17 19 2	1 14 4	20 3 11, 9 10 7	-	-	56 8 4	12 15 - & 11 -	47 10 -	8 18 4	-
			5 1 6	-	-	-	-	-	-	-	-	-	-
By other Returns to Stock, viz. :—													
Surplus materials, &c.	-	-	212 15 8	-	-	-	-	-	212 15 8	-	212 15 8	-	-
Boats found unfit for repair, and returned to Stock, at value at which charged to shop	2	70	198 5 -	-	-	-	-	-	198 5 -	-	198 5 -	-	-
Work in Hand, viz. :—													
New Work :—													
Boats	5	134	115 18 8	50 10 1	4 16 10	-	-	-	182 17 3	-	182 17 3	-	-
			10 11 8	-	-	-	-	-	-	-	-	-	-
Repaired Work :													
Boats	8	259	673 13 5	95 3 1	9 2 5	-	-	-	877 7 5	-	877 7 5	-	-
			99 8 6	-	-	-	-	-	-	-	-	-	-
By Labour, &c. expended on building Pinnace-Launchees, afterwards taken to pieces	2	84	1 17 2	10 16 4	1 - 9	-	-	-	13 14 3	-	-	13 14 3	-
TOTAL	-	£.	8,807 15 7	2,364 15 7	227 10 5	-	-	-	11,400 1 7	-	10,363 6	1,040 12 1	3 17 3
By Excess of Cost over Value at which the above has been returned to Stock										-	1,036 14 10	-	-
TOTAL										-	£.	11,400 1 7	-

* Figures in *Italics* are the cost of produce, not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.

The excess of cost over the value at which these boats were returned to Stock was occasioned in the case of Cutters, Gigs, and Whales (a), by fitting them with gratings, benches, &c., in accordance with the present fittings, for which the Rate Book of 1867 did not provide; and by boats specially fitted for Her Majesty's ship, "Galatea," in command of the Duke of Edinburgh. In the case of Pinnace-Launchees (b), by fitting them with new windlasses, gunslides, and other works, to adapt them to the requirements of rig and armament. The excess of cost of Pinnace-Launchees, Pinnaces, Cutters, Gigs, &c. repaired (c), resulted from these boats having a thorough repair, the *one-third* of the original value, allowed at that date, was insufficient to cover the expenses incurred thereon. The Cutters, Gigs, and Whales repaired, were also fitted, as stated, for "Completing" (a).

*Dr.***BOAT HOUSES**—*continued.* - - - - -

DESCRIPTION.	QUANTITY.	RATE.		VALUE.	
PEMBROKE:					
	<i>Feet.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
To Value of Materials drawn from Stock in the Year, viz. :—					
Timber materials, of sorts - - - - -	199½	-	-	-	2 13 7
Other Stores - - - - -	-	-	-	-	7 13 7
Boats issued for repairing, Harbour service - -	No. 7	4 12 3 to 2 8 11	each	34 11 4	44 18 6
To Labour on Conversions - - - - -					
	-	-	-	-	40 16 9
To General Expenditure, viz. :—					
Other Charges :					
Labour - - - - -	-	-	-	-	- 11 11
TOTAL - - - £.					86 7 2

ABSTRACT of the foregoing detailed Debit and Credit Transactions at the

DOCKYARDS.	Page.	DEBTOR.			
		VALUE OF			TOTAL.
		Materials.	Labour.	General Expenditure.	
		<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
WOOLWICH - - - - -	282	4,423 16 1	841 7 2	153 7 7	5,418 10 10
CHATHAM - - - - -	286	1,581 11 4	708 3 9	144 12 7	2,434 7 8
SHEERNESS - - - - -	290	3,810 3 7	951 13 7	47 - -	4,808 17 2
PORTSMOUTH - - - - -	294	6,157 9 3	1,446 13 11	193 14 -	7,797 17 2
DEVONPORT - - - - -	298	8,807 15 7	2,364 15 7	227 10 5	11,400 1 7
PEMBROKE - - - - -	302	44 18 6	40 16 9	- 11 11	86 7 2
TOTAL - - - £.		24,825 14 4	6,353 10 9	766 16 6	31,946 1 7

Dr.

BLOCKMAKERS' SHOPS.

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DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.			VALUE.	
	Cwt. qrs. lbs.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.
WOOLWICH:						
To Value of Materials drawn from Stock, viz.:						
Work in hand (at its Cost to end of last Year) - -	- - -	- - -	- - -	-	24 2 2	24 2 2
To Value of Materials drawn from Stock in the Year, viz.:						
Shivers, Lignum-vitæ - - - - -	3 0 0	- - 7 &	- - 6	lb.	8 16 7	
Pins, iron - - - - -	0 1 24	1 10 3 to	1 3 4	cwt.	- 12 5	
Articles issued for repairs and alterations - - -	- - -	- - -	- - -	-	24 9 3	33 18 3
To Labour on Conversions - - - - -	- - -	- - -	- - -	-	16 5 -	16 5 -
To General Expenditure:						
Other Charges—Materials - - - - -	- - -	- - -	- - -	-	- 5 6	- 5 6
					TOTAL - - - £.	74 10 11
CHATHAM:						
To Value of Materials drawn from Stock, viz.:						
Work in hand (at its Cost to end of last Year), viz.:						
Materials - - - - -	- - -	- - -	- - -	-	48 - 11	
Labour - - - - -	- - -	- - -	- - -	-	1 1 3	49 2 2
To Value of Materials drawn from Stock in the Year, viz.:						
Sundry Stores - - - - -	- - -	- - -	- - -	-	- 2 6	
Articles issued for repairs and alterations - - -	- - -	- - -	- - -	-	22 18 2	23 - 8
To Labour on Conversions - - - - -	- - -	- - -	- - -	-	14 4 8	14 4 8
To General Expenditure, viz.:						
Other Charges:						
Materials - - - - -	- - -	- - -	- - -	-	- - 3	
Labour - - - - -	- - -	- - -	- - -	-	- - 2	- - 5
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - }	- - -	- - -	- - -	-	- - -	86 7 11 11 2 7
					TOTAL - - - £.	97 10 6
SHEERNESS:						
To Value of Materials drawn from Stock in the Year, viz.:						
Shivers, Lignum-vitæ - - - - -	10 1 25	- - 7 &	- - 6	lb.	30 14 9	
Timber materials - - - - -	- - -	- - -	- - -	-	4 - 4	
Other Stores - - - - -	- - -	- - -	- - -	-	4 6 11	
Articles issued for repairs and alterations - - -	- - -	- - -	- - -	-	234 19 -	274 1 -
To Labour on Conversions - - - - -	- - -	- - -	- - -	-	58 17 7	58 17 7
To General Expenditure, viz.:						
Other Charges:						
Materials - - - - -	- - -	- - -	- - -	-	- 6 -	
Labour - - - - -	- - -	- - -	- - -	-	- - 7	- 6 7
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - }	- - -	- - -	- - -	-	- - -	333 5 2 31 11 -
					TOTAL - - - £.	364 16 2

Cr.

BLOCKMAKERS' SHOPS.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	A C T U A L C O S T.						Rate Book Price, or Value at which Articles have been Credited to the Shop and Charged to Storekeeper for subsequent Issue.*			Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.	
		Materials.	Labour.	General Expenditure.		Rate.		TOTAL.	Rate.	Per			Amount.
				£. s. d.	£. s. d.	£. s. d.	£. s. d.						
WOOLWICH:	No.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
By Produce of Repaired Work returned to Stock, viz.:	-	48 11 5	-	-	-	-	-	-	-	48 11 5	-	-	
Value of articles when drawn for repairs	-	8 15 4	16 5 -	- 5 6	-	-	-	-	-	70 12 9	3 4 6	-	
Value of materials, labour, and general expenditure used in repairs	-	- 13 8	-	-	-	-	-	-	-	- 13 8	-	-	
By other Returns to Stock, viz.:	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus materials, &c.	-	58 - 5	16 5 -	- 5 6	-	-	-	-	-	71 6 5	3 4 6	-	
TOTAL	- - - £.												
By Excess of Cost over Value at which the above has been returned to Stock													
CHATHAM:													
By Produce of Repaired Work returned to Stock, viz.:	-	52 15 1	-	-	-	-	-	-	-	52 15 1	-	-	
Value of articles when drawn for repairs	-	-	12 19 8	- 4	-	-	-	-	-	76 17 8	-	11 2 7	
Value of labour and general expenditure used in repairs	-	12 3 8	-	-	-	-	-	-	-	12 3 8	-	-	
By other Returns to Stock, viz.:	-	6 2 10	2 6 3	- 1	-	-	-	-	-	8 9 2	-	-	
Surplus materials, &c.	-	71 1 7	15 5 11	- 5	-	-	-	-	-	97 10 6	-	11 2 7	
Work in hand	-												
TOTAL	- - - £.												
Net Cost of Produce less than Price at which Charged to Storekeeper													
SHEERNES:													
By Produce of New Work returned to Stock, viz.:	8	3 17 11	1 2 6	- 2	-	-	-	-	-	- 17 5 3 16 -	- 7 2	-	
Blocks, chopping, and slides for monkeys	-												
By Produce of Repaired Work returned to Stock, viz.:	-	232 5 3	-	-	-	-	-	-	-	232 5 3	-	31 18 2	
Value of articles when drawn for repairs	-	31 11 3	57 15 1	- 6 5	-	-	-	-	-	353 16 2	-	-	
Value of materials, labour and general expenditure used in repairs	-	3 12 10	-	-	-	-	-	-	-	3 12 10	-	-	
By other Returns to Stock, viz.:	-	2 13 9	-	-	-	-	-	-	-	2 13 9	-	-	
Surplus materials, &c.	-	274 1 -	58 17 7	- 6 7	-	-	-	-	-	334 16 2	- 7 2	-	
Articles found unfit for repairs, and returned to Stock at value at which charged to Shop	-												
TOTAL	- - - £.												
Net Cost of Produce less than Price at which Charged to Storekeeper													
31 11 -													

* Figures in Italics are the Cost of Produce, not having a Rate Book Value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.

Dr.

BLOCKMAKERS' SHOPS—continued.

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DESCRIPTION.	QUANTITY, WEIGHT, &c.			RATE.			VALUE.							
DEVONPORT:	Cwt.	qrs.	lbs.	s.	d.	s.	d.	Per	£.	s.	d.	£.	s.	d.
To Value of Materials drawn from Stock, viz.:														
Work in hand (at its Cost to end of last Year), viz.:														
Materials - - - - -	-	-	-	-	-	-	-	-		79	6	1		
Labour - - - - -	-	-	-	-	-	-	-	-		5	18	-		
General Expenditure - - - - -	-	-	-	-	-	-	-	-		-	7	11		
													85	12 -
To Value of Materials drawn from Stock in the Year, viz.:														
Shivers, Lignum-vitæ - - - - -	33	1	11	-	7	&	-	6	lb.	102	17	7		
Other Stores - - - - -	-	-	-	-	-	-	-	-	-	18	5	9		
Articles issued for repairs and alterations - - - - -	-	-	-	-	-	-	-	-	-	1,093	-	7		
													1,214	3 11
To Labour on Conversions - - - - -	-	-	-	-	-	-	-	-	-	214	13	9		
													214	13 9
To General Expenditure, viz.:														
Working Machinery, including Steam Power:														
Materials - - - - -	-	-	-	-	-	-	-	-	-	2	11	2		
Labour - - - - -	-	-	-	-	-	-	-	-	-	1	18	11		
Other Charges:														
Materials - - - - -	-	-	-	-	-	-	-	-	-	1	4	2		
Labour - - - - -	-	-	-	-	-	-	-	-	-	4	15	11		
													10	10 2
To Excess of Value over Cost at which manufactured Pro-													1,524	19 10
duce has been returned to Stock for subsequent Issue }	-	-	-	-	-	-	-	-	-	-	-	-	230	15 11
										TOTAL - - - £.			1,755	15 9

ABSTRACT of the foregoing detailed Debit and Credit Transactions at the

DOCKYARDS.	Page.	DEBTOR.							
		VALUE OF			TOTAL.				
		Materials.	Labour.	General Expenditure.					
		£.	s.	d.	£.	s.	d.		
WOOLWICH - - - - -	304	58	-	5	16	5	-	5 6	74 10 11
CHATHAM - - - - -	304	71	1	7	15	5	11	- - 5	86 7 11
SHEERNESSE - - - - -	304	274	1	-	58	17	7	- 6 7	333 5 2
DEVONPORT - - - - -	306	1,299	15	11	214	13	9	10 10 2	1,524 19 10
TOTAL - - - £.		1,702	18	11	305	2	3	11 2 8	2,019 3 10
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - -									270 5 -
TOTAL - - - £.									2,289 8 10

BLOCKMAKERS' SHOPS—continued.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	A C T U A L C O S T.						Rate Book Price, or Value Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price Charged to Storekeeper	Cost of Produce less than Price at which Charged to Storekeeper.		
		Materials.	Labour.	General Expenditure.	Rate.	TOTAL.		Rate.	Amount.				
						£. s. d.	£. s. d.					£. s. d.	Per
DEVONPORT:													
By Produce of New Work returned to Stock, viz. :—													
Checks for purchase blocks	- - - -	4	£. 3 10 -	- 18 -	£. - - 11	1 2 3	each	£. 4 8 11	1 2 2	each	£. 4 8 8	- - 3	-
Pumps, hand	- - - -	4	£. 3 1 11	1 18 6	£. - 2 -	- 5 7 to 3 10	foot	£. 5 2 5	- 6 3	foot	£. 7 6 11	-	2 4 6
By Produce of Repaired Work returned to Stock, viz. :—													
Value of articles when drawn for repairs	- - - -	-	£. 1,145 2 3	-	£. - - -	-	-	£. 1,145 2 3	-	-	£. 1,710 2 9	-	223 11 8†
Value of materials, labour and general expenditure used in repairs	- - - -	-	£. 114 11 5	211 17 3	£. 10 - 2	- - -	-	£. 336 8 10	-	-	-	-	-
By other Returns to Stock, viz. :—													
Surplus materials, &c.	- - - -	-	£. 33 1 1	-	£. - 7 1	- - -	-	£. 33 8 2	-	-	£. 33 8 2	-	-
Articles found unfit for repairs and returned to Stock at value at which charged to Shop	- - - -	-	£. - 9 3	-	£. - - -	- - -	-	£. - 9 3	-	-	£. - 9 3	-	-
TOTAL		- - - £.	£. 1,509 15 11	214 13 9	£. 10 10 2	- - -	-	£. 1,524 19 10	-	-	£. 1,755 15 9	- - 3	230 16 2 - - 3
NET COST of Produce less than Price at which Charged to Storekeeper - - - £.													
230 15 11													

BLOCKMAKERS' SHOPS of the several undermentioned DOCKYARDS in the Year 1866-67.

C R E D I T O R.

Actual Cost of Articles Made and Repaired for Stock.				Value of other Returns to Stock.		TOTAL.	Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.	Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
Materials.	Labour.	General Expenditure.	TOTAL.	Surplus Materials, &c.	Work in Hand.				
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
7 6 9	16 5 -	- 5 6	73 17 3	- 13 8	- - -	74 10 11	71 6 5	3 4 6	- - -
62 15 1	12 19 8	- - 4	65 15 1	12 3 8	8 9 2	86 7 11	97 10 6	- - -	11 2 7
267 14 5	58 17 7	- 6 7	326 18 7	6 6 7	- - -	333 5 2	364 16 2	- - -	31 11 -
1,296 5 7	214 13 9	10 3 1	1,491 2 5	33 17 5	- - -	1,524 19 10	1,755 15 9	- - -	230 15 11
1,644 1 10	362 16 -	10 15 6	1,957 13 4	53 1 4	8 9 2	2,019 3 10	2,289 8 10	3 4 6	273 9 6
TOTAL - - - £.						2,289 8 10		3 4 6	
NET Cost of Produce less than Price at which Charged to Storekeeper - - - £.									
270 5 -									

* Figures in *Italics* are the Cost of Produce, not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.† This difference between the Rate Book Value, at which these repaired Articles were returned to Stock, and the Cost Value, resulted from the proportion of *one-third* of the original value, allowed at that time for repairs, being found, in the case of these blocks, to be too great an allowance.

Dr.

TREENAIL AND COAKMAKERS' SHOPS

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DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.	
		£. s. d.	Per	£. s. d.	£. s. d.
DEPTFORD:					
To Value of Materials drawn from Stock, viz.:					
Work in hand (at its Cost to end of last Year) - -	- - - -	- -	-	6 6 -	6 6 -
To Value of Materials drawn from Stock in the year, viz.:					
Timber materials of sorts - - - - -	<i>Feet super.</i> 5,513	- 2 2 to - - 5½	ft. sup.	182 3 11	
Treenails, rough, English oak, 15 to 27 inches long -	<i>No.</i> 2,774	13 12 8 to 5 8 5	1,000	30 4 2	212 8 1
To Labour on Conversions - - - - -	- - - -	- -	-	37 10 1	37 10 1
To General Expenditure, viz.:					
Repairs and Maintenance of Machinery and Tools:					
Labour - - - - -	- - - -	- -	-	- 6 5	
Working Machinery, including Steam Power:					
Materials - - - - -	- - - -	- -	-	25 4 10	
Labour - - - - -	- - - -	- -	-	5 1 6	
Other Charges:					
Materials - - - - -	- - - -	- -	-	1 1 -	31 13 9
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - }					
					287 17 11 39 14 11
TOTAL - - - £.					327 12 10
WOOLWICH:					
To Value of Materials drawn from Stock in the Year, viz.:					
Treenails, rough, English Oak, 12 to 42 inches long -	<i>No.</i> 10,029	42 - - to 3 19 10	1,000	100 - 4	
„ American „ 18 „ 36 „ -	4,758	26 18 4 to 6 - -	„	51 12 8	
Other Timber materials - - - - -	- - - -	- -	-	45 - 9	196 13 9
To Labour on Conversions - - - - -	- - - -	- -	-	65 18 1	65 18 1
To General Expenditure, viz.:					
Other Charges:					
Materials - - - - -	- - - -	- -	-	4 14 6	
Labour - - - - -	- - - -	- -	-	2 13 10	7 8 4
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - }					
					270 - 2 17 7 10
TOTAL - - - £.					287 8 -

Cr.

TREENAIL AND COAKMAKERS' SHOPS.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	A C T U A L C O S T.					Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.	
		Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	Rate.	Amount.			
DEPTFORD: Produce of New Work returned to Stock, viz.: Plugs, for Bolt holes, of sorts - - - - " Deck, of sorts - - - - Coaks, wood, 2½ to 3½ inches diameter - - - Treenails, mouted, English Oak, 15 to 27 inches long Treenails, mouted, English Oak, 12 to 42 inches long	No.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
	66,690	122 18 7	25 16 2	21 16 -	- 7 6 to - 4 1	100	170 10 9	100	191 15 -	-	21 4 3
	11,020	2 3 7	1 19 8	1 13 7	- 1 1½ to - 10	"	5 16 10	"	5 17 1	-	- - 3
	9,933	63 7 9	7 4 3	6 1 11	- 2 8 to - 1 -	doz.	76 13 11	doz.	97 9 4	-	20 15 5
	2,774	30 4 2	2 10 -	2 2 3	15 13 7 to 6 7 3	1,000	34 16 5	1,000	32 11 5	2 5 -	-
	TOTAL	218 14 1	37 10 1	31 13 9	- - -	-	287 17 11	-	327 12 10	2 5 -	41 10 11 2 5 - 39 14 11
NET COST of Produce less than Price at which Charged to Storekeeper - - - £.											
WOOLWICH: Produce of New Work returned to Stock, viz.: Treenails, mouted, English Oak, 12 to 42 inches long - " Mouted, American " 13 " 36 " - Plugs, for Bolt holes, of sorts - - - - Coaks, wood, 2½ to 4 inches diameter - - -	No.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
	10,029	100 - 4	11 1 9	1 4 3	43 10 - to 4 17 6	1,000	112 6 4	1,000	107 - 1	5 6 3	-
	4,758	51 12 8	5 5 3	- 11 4	27 16 8 to 6 15 -	"	57 9 3	"	55 4 11	2 4 4	-
	29,430	2 10 4	44 13 4	5 2 -	- 5 9 to - 3 7	100	52 5 8	100	83 6 4	-	31 - 8
	3,187	42 10 5	4 17 9	- 10 9	- 4 9 to - 2 -	doz.	47 18 11	doz.	41 16 8	6 2 3	-
	TOTAL	100 13 0	65 18 1	7 8 4	- - -	-	270 - 2	-	287 8 -	13 12 10	31 - 8

NET COST of Produce less than Price at which Charged to Storekeeper - - - £.

*Dr.***TREENAIL AND COAKMAKERS' SHOPS**—*continued.*

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.		
CHATHAM:	No.	£.	s. d.	Per	£. s. d.	£. s. d.
To Value of Materials drawn from Stock, viz.:						
Work in hand (at its Cost to end of last Year) - -	- - -	-	-	-	4 14 -	4 14 -
To Value of Materials drawn from Stock in the Year, viz.:						
Timber materials, of sorts - - - - -	- - - - -	-	-	-	89 8 4	
Treenails, rough, English oak - - - - -	14,600	17 4 3 to 3 19 10		1,000	72 9 2	161 17 6
To Labour on Conversions - - - - -	- - -	-	-	-	158 18 5	158 18 5
To General Expenditure, viz.:						
Repairs and Maintenance of Machinery and Tools:						
Materials - - - - -	- - - - -	-	-	-	5 8 8	
Labour - - - - -	- - - - -	-	-	-	1 7 -	
Working Machinery, including Steam Power:						
Materials - - - - -	- - - - -	-	-	-	57 14 8	
Labour - - - - -	- - - - -	-	-	-	9 - 2	
Other Charges:						
Materials - - - - -	- - - - -	-	-	-	1 - 3	
Labour - - - - -	- - - - -	-	-	-	37 9 1	111 19 10
					TOTAL - - - £.	437 9 9
PORTSMOUTH:	Feet.					
To Value of Materials drawn from Stock in the Year, viz.:						
Timber materials, of sorts - - - - -	3,911½	- 4 4 - 1 -	ft.cube.		196 13 2	196 13 2
To Labour on Conversions - - - - -	- - -	-	-	-	246 5 3	246 5 3
To General Expenditure, viz.:						
Other Charges:						
Labour - - - - -	- - - - -	-	-	-	11 2 10	11 2 10
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - }	- - -	-	-	-	- - -	454 1 3 158 8 11
					TOTAL - - - £.	612 10 2

TREENAIL AND COAKMAKERS' SHOPS—continued.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	ACTUAL COST.					Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*			Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
		Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	£. s. d.	Per	£. s. d.		
CHATHAM:	No.	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	
By Produce of New Work returned to Stock, viz.:											
Spiles, wood, small	-	2 13 1 4	47 7 11	86 8 6	- - 8	196 19 7	lb.	- - 6½	155 8 4	41 11 3	
Plugs, wood, of sorts	32,372	- - -	97 17 6	-	- 6 1½	99 12 6	100	- 8 2½	132 16 10	-	
Treenails, mooted, English oak, 12 to 30 inches long	14,000	- - -	5 - -	9 8 6	20 10 10 to 4 10 11	86 12 8	1,000	18 16 1 to 4 8 6	80 15 1	5 17 7	
Coaks, wood, 2 to 3½ inches diameter	3,000	- - -	6 9 -	11 16 9	- 3 3½ to - 1 5½	36 19 4	doz.	- 3 3 to - 1 4	30 7 8	- 11 8	
By other Returns to Stock, viz.:											
Surplus materials, &c.	-	- - -	-	- 10 5	-	- 10 5	-	-	- 10 5	-	
Work in hand	-	- - -	2 4 -	4 - 8	-	16 15 3	-	-	16 15 3	-	
		TOTAL - - - £.	158 18 5	111 19 10	- - -	437 9 9	-	-	422 13 7	48 - 6	
									33 4 4	33 4 4	
									14 16 2	14 16 2	
									437 9 9		

Net Cost of Produce less than Price at which Charged to Storekeeper - - - £

* Figures in *Italics* are the Cost of Produce, not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.
 (a) The contract prices for treenails, specified to be cut out of young clung tough espice timber, is too high for valuing treenails produced at the dockyards from old timber and offal wood, and which cause I therefore the cost of produce to be considerably less than price at which charged to Storekeeper. The Rate Book prices have been altered to the average cost of treenails of dockyard produce.

Dr.

TREENAIL AND COAKMAKERS' SHOPS—continued. - - - -

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.	
	No.	£. s. d.	Per	£. s. d.	£. s. d.
DEVONPORT:					
To Value of Materials drawn from Stock in the Year, viz. :—					
Treenails, rough, English Oak, 18 to 36 inches long -	44,436	25 7 7 to 6 9 6	1,000	458 6 6	
Timber Materials, of sorts - - - - -	- - -	- - -	-	25 18 7	484 5 1
To Labour on Conversions - - - - -	- - -	- - -	-	60 9 2	60 9 2
To General Expenditure, viz. :—					
Repairs and Maintenance of Machinery and Tools :					
Materials - - - - -	- - -	- - -	-	1 10 4	
Working Machinery, including Steam Power :					
Materials - - - - -	- - -	- - -	-	12 11 6	
Labour - - - - -	- - -	- - -	-	3 2 10	
Other Charges :					
Materials - - - - -	- - -	- - -	-	- 6 7	
Labour - - - - -	- - -	- - -	-	4 2 -	21 13 3
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - - }	- - -	- - -	-	- - -	566 7 6 118 7 2
TOTAL - - - £.					684 14 8
PEMBROKE:					
To Value of Materials drawn from Stock in the Year, viz. :—					
Treenails, rough, English Oak, 12 to 42 inches long -	20,400	42 - - to 3 19 10	1,000	178 17 -	
Timber Materials, of sorts - - - - -	- - -	- - -	-	20 1 7	198 18 7
To Labour on Conversions - - - - -	- - -	- - -	-	46 8 8	46 8 8
To General Expenditure, viz. :—					
Other Charges :					
Materials - - - - -	- - -	- - -	-	- 17 8	- 17 8
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - - }	- - -	- - -	-	- - -	246 4 11 9 10 8
TOTAL - - - £.					255 15 7

TREENAIL AND COAKMAKERS' SHOPS—continued.

Cr.

DESCRIPTION.	QUANTITY. WEIGHT, &c.	ACTUAL COST.					Rate Book Price, or Value Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.							
		Material.	Labour.	General Expenditure.	Rate.	TOTAL.	Rate.	Amount.									
No.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.							
DEVONPORT:																	
By Produce of New Work returned to Stock, viz. :-																	
Treenails, mottled, English Oak, 18 to 36 inches long -	44,436	-	-	-	458 6 6	20 9 6	7 6 9	26 6 6 to 6 19 3	1,000	486 2 9	26 8 5 to 7 3 4	493 9 9	-	-	7 7 -		
Pings for Bolt holes, of sorts -	51,694	-	-	-	14 17 6	25 3 5	9 - 5	- 1 11 - 1 8	100	49 1 4	- 7 - to - 4 6	161 14 -	-	-	(a) 112 12 8		
" For Deck, &c., of sorts -	54,050	-	-	-	11 1 1	14 16 3	5 6 1	- 3 - to - 8	"	31 3 5	- 1 3 - 8½	29 10 11	1 12 6	-	-		
TOTAL - - - £.		484 5 1		60 9 2		21 13 3		-		566 7 6		684 14 8		1 12 6		119 19 8 1 12 6	
PEMBROKE:																	
By Produce of New Work returned to Stock, viz. :-																	
Treenails, mottled, English Oak, 12 to 42 inches long -	20,400	-	-	-	178 17 -	27 16 1	- 10 10	43 6 3 to 5 5 6	1,000	207 3 11	43 - 10 to 4 8 6	192 10 9	14 13 2	-	-	24 17 10	
" Rough, English Oak, 12 and 15 inches long	12,700	-	-	-	9 18 7	17 4 10	- 6 9	2 16 9 2 1 11	"	27 10 2	5 8 5 3 19 10	52 8 -	-	-	-	24 17 10	
Coaks, wood, 2½ and 3 inches -	280	-	-	-	2 19 11	- 5 11	- 1	- 3 4½ - 2 4½	doz.	3 5 11	- 2 6 - 2 -	2 11 11	- 14 -	-	-	-	
By other Returns to Stock, viz. :-																	
Offal Timber	-	-	-	-	6 6 3	-	-	-	-	6 6 3	-	6 6 3	-	-	-	-	
Work in hand	-	-	-	-	- 16 10	1 1 10	-	-	-	1 18 8	-	4 18 8	-	-	-	-	
TOTAL - - - £.		198 18 7		46 8 8		- 17 8		-		246 4 11		255 15 7		15 7 2		24 17 10 15 7 2	
NET COST of Produce less than Price at which Charged to Storekeeper - - - £.											-		-		-		118 7 2
NET COST of Produce less than Price at which Charged to Storekeeper - - - £.											-		-		-		9 10

* Figures in *Italics* are the Cost of Produce, not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.
 (a) The officers report, that this Cost of Produce less than price at which charged to Storekeeper, was caused by these plugs being made from Offal Wood, and not from Board.

TREENAIL AND COAKMAKERS SHOPS—continued. - -

ABSTRACT of the foregoing detailed Debit and Credit Transactions at the TREE

DOCKYARDS.	Page.	DEBTOR.			
		VALUE OF			
		Materials.	Labour.	General Expenditure.	
		£. s. d.	£. s. d.	£. s. d.	
DEPTFORD - - - - -	308	218 14 1	37 10 1	31 13 9	286
WOOLWICH - - - - -	308	196 13 9	65 18 1	7 8 4	269
CHATHAM - - - - -	310	166 11 6	158 18 5	111 19 10	435
PORTSMOUTH - - - - -	310	196 13 2	246 5 3	11 2 10	454
DEVONPORT - - - - -	312	484 5 1	60 9 2	21 13 3	565
PEMBROKE - - - - -	312	198 18 7	46 8 8	- 17 8	242
TOTAL - - - £.		1,461 16 2	615 9 8	184 15 8	2,261
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - -					328
TOTAL - - - £.					2,589

- TREENAIL AND COAKMAKERS' SHOPS—continued.

COAKMAKERS' SHOPS of the several undermentioned Dockyards, in the Year 1866-67.

C R E D I T O R.

Total Cost of Articles Made and Repaired for Stock.				Value of Other Returns to Stock.		TOTAL.	Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.	Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
s.	Labour.	General Expenditure.	TOTAL.	Surplus Materials, &c.	Work in Hand.				
d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	37 10 1	31 13 9	287 17 11	- - -	- - -	287 17 11	327 12 10		39 14 11
9	65 18 1	7 8 4	270 - 2	- - -	- - -	270 - 2	287 8 -	- - -	17 7 10
1	156 14 5	107 8 9	420 4 1	- 10 5	16 15 3	437 9 9	422 13 7	14 16 2	—
2	246 5 3	11 2 10	394 1 3	60 - -	- - -	454 1 3	612 10 2	- - -	*158 8 11
1	60 9 2	21 13 3	566 7 6	- - -	- - -	566 7 6	684 14 8	- - -	*118 7 2
6	45 6 10	- 17 8	238 - -	6 6 3	1 18 8	246 4 11	255 15 7	- - -	9 10 8
6	612 3 10	180 4 7	2,176 10 11	66 16 8	18 13 11	2,262 1 6	2,590 14 10	14 16 2	343 9 6
									14 16 2
NET COST of Produce less than Price at which Charged to Storekeeper - - - £.									328 13 4

* For explanation of these differences, see pages 311 and 313.

Dr.

OARMAKERS' SHOPS.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.			VALU				
CHATHAM:									
To Value of Materials drawn from Stock, viz. :—	Feet running.	£.	s.	d.	Per	£.	s.	d.	
Work in hand (at its Cost to end of last Year), viz. :—									
Materials - - - - -	- - - - -	-	-	-	-	227	18	6	
Labour - - - - -	- - - - -	-	-	-	-	8	13	8	
General Expenditure - - - - -	- - - - -	-	-	-	-	11	17	11	
To Value of Materials drawn from Stock in the Year, viz. :—									
Rafters, Ash, rough - - - - -	195,387	-	-	4½	foot	3,543	11	3	
	No.	-	-	2					
Spars, Norway - - - - -	50	-	6	9	each	16	17	6	
Copper, Sheet - - - - -	Cwt. qrs. lbs. 5 3 23	-	-	10¾	lb.	29	17	5	
Other Stores - - - - -	- - - - -	-	-	-	-	22	13	8	
To Labour on Conversions - - - - -	- - - - -	-	-	-	-	405	7	5	
To General Expenditure, viz. :—									
Repairs and Maintenance of Machinery and Tools:									
Materials - - - - -	- - - - -	-	-	-	-	41	7	8	
Labour - - - - -	- - - - -	-	-	-	-	66	11	6	
Working Machinery, including Steam Power:									
Materials - - - - -	- - - - -	-	-	-	-	415	10	3	
Labour - - - - -	- - - - -	-	-	-	-	23	4	8	
Other Charges:									
Materials - - - - -	- - - - -	-	-	-	-	7	-	1	
Labour - - - - -	- - - - -	-	-	-	-	28	13	3	
To Excess of Value at which Manufactured Produce has been } returned to Stock for subsequent Issue - - - - - }	- - - - -	-	-	-	-	-	-	-	
						TOTAL	-	-	£.
PORTSMOUTH:									
To Value of Materials drawn from Stock in the Year, viz. :—									
Timber Materials, of sorts - - - - -	- - - - -	-	-	-	-	10	7	8	
Other Stores - - - - -	- - - - -	-	-	-	-	-	19	1	
Articles issued for repairs - - - - -	- - - - -	-	-	-	-	51	16	1	
To Labour on Conversions - - - - -	- - - - -	-	-	-	-	23	6	6	
To Excess of Value at which Manufactured Produce has been } returned to Stock for subsequent Issue - - - - - }	- - - - -	-	-	-	-	-	-	-	
						TOTAL	-	-	£.

OARMAKERS' SHOPS.

Ch.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	A C T U A L C O S T.						Rate Book Price, or Value at which Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.		
		Materials.	Labour.	General Expenditure.	Rate.		Per	£. s. d.	£. s. d.			Amount.	
					£. s. d.	£. s. d.				£. s. d.	£. s. d.		
CHATHAM:													
By Produce of New Work returned to Stock, viz. :—													
Oars, Ash, made by machinery	- - - -	No.	Feet running.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
		11,628	169,645	2,990 15 6	388 3 4	554 5 11	- - 3½	ft. running	4,121 3 6	- - -	187 18 9		
" "													

Net Cost of Produce less than Price at which Charged to Storekeeper - - - £.

PORTSMOUTH:											
By Produce of New Work returned to Stock, viz.:-											
Oars, Fir	71	1,140	7 15 -	-	- - 3 1/2 ft. running	18 8 10	- - 3 3/4 ft. running	- 41 2/8	- 8 5	-	-
By Produce of Repaired Work returned to Stock, viz.:-											
Value of Articles when drawn for repairs	-	-	-	-	-	50 - 4	-	-	-	-	9 12 8
Value of materials and labour used in repairs	-	-	15 11 6	-	-	16 4 5	-	-	75 17 5	-	-
By other Returns to Stock, viz.:-											
Surplus materials, &c.	-	-	-	-	-	1 15 9	-	-	1 15 9	-	-
TOTAL	- - - £.	63 2 10	23 6 6	-	- - -	86 9 4	-	-	95 13 7	- 8 5	9 4 3
Net Cost of Produce less than Price at which Charged to Storekeeper - - - £.											

* Figures in Italics are the Cost of Produce, not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.

Dr. OARMAKERS' SHOPS—continued. - - - - -					
DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.	
DEVONPORT:	Feet.	£. s. d.	Per	£. s. d.	£. s. d.
To Value of Materials drawn from Stock, in the Year, viz:—					
Deals, Spruce - - - - -	11,714	1 6 6	100 feet	155 4 4	
Spars, Norway - - - - -	No. 1,502	- 2 1 to - - 7	each	77 4 2	
Other Stores - - - - -	- - -	- - -	-	8 11 5	
Articles issued for repairs - - - - -	- - -	- - -	-	103 17 10	344 17 9
To Labour on Conversions - - - - -	- - -	- - -	-	271 15 5	271 15 5
To General Expenditure, viz:—					
Other Charges:					
Materials - - - - -	- - -	- - -	-	- 13 6	
Labour - - - - -	- - -	- - -	-	14 18 5	15 11 11
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - - - -	- - -	- - -	-	- - -	632 5 1 105 4 2
TOTAL - - - £.					737 9 3

ABSTRACT of the foregoing detailed Debit and Credit Transactions at the

DOCKYARDS.	Page.	DEBTOR.			
		VALUE OF			TOTAL.
		Materials.	Labour.	General Expenditure.	
CHATHAM - - - - -	316	£. s. d. 3,840 18 4	£. s. d. 414 1 1	£. s. d. 594 5 4	£. s. d. 4,849 4 9
PORTSMOUTH - - - - -	316	63 2 10	23 6 6	- - -	86 9 4
DEVONPORT - - - - -	318	344 17 9	271 15 5	15 11 11	632 5 1
TOTAL - - - £.		4,248 18 11	709 3 -	609 17 3	5,567 19 2
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - -					292 17 7
TOTAL - - - £.					5,860 16 9

OARMAKERS' SHOPS—continued.

Cr.

DESCRIPTION.	QUANTITY. WEIGHT, &c.	ACTUAL COST.					Rate Book Price, or Value at which Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.	
		Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	Rate.	Amount.			
									£. s. d.	£. s. d.	£. s. d.
DEVONPORT:											
By Produce of New Work returned to Stock, viz. :—	No.	Fed.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Oars, Ash - - - - -	6	96	1 16 5	- 13 6	- - 9	- - 6½	foot	- - 6	2 8 -	- 2 8	-
" Fir, of sorts - - - - -	1,528	23,034	158 6 1	149 4 11	8 11 4	- - 3½	"	- - 3½	359 18 6	-	43 16 2
Boat-hook Staves - - - - -	1,506	-	77 - -	93 16 9	5 7 9	- 2 5½ ¹⁰	each	- 3 2	225 3 8	-	48 19 2
Other Articles made - - - - -	-	-	- 4 2	- 10 -	- - 7	- 1 8½	-	-	45 -	-	- 3
By Produce of Repaired Work returned to Stock, viz. :—											
Value of Articles when drawn for repairs - - - - -	-	-	99 7 -	-	-	-	-	-	144 9 10	-	12 11 3
Value of materials, labour, and general expenditure used in repairs.	-	-	3 9 10	27 10 3	1 11 6	-	-	-	-	-	-
By other Returns to Stock, viz. :—											
Surplus materials, &c. - - - - -	-	-	4 14 3	-	-	-	-	-	4 14 3	-	-
TOTAL - - - - £.			344 17 9	271 15 5	15 11 11	-	-	-	737 9 3	- 2 8	105 6 10

NET COST OF PRODUCE LESS THAN PRICE AT WHICH CHARGED TO STOREKEEPER - - - £.

OARMAKERS' SHOPS of the several undermentioned DOCKYARDS in the Year 1866-67.

CREDITORS.

Actual Cost of Articles Made and Repaired for Stock.				Value of other Returns to Stock.		TOTAL.	Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.	Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
Materials.	Labour.	General Expenditure.	TOTAL.	Surplus Materials, &c.	Work in Hand.				
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
3,018 16 3	405 5 7	578 15 -	4,002 16 10	532 11 10	313 16 1	4,849 4 9	5,027 13 11	-	178 9 2
61 7 1	23 6 6	- - -	84 13 7	1 15 9	- - -	86 9 4	96 13 7	-	9 4 3
340 3 6	271 15 5	15 11 11	627 10 10	4 14 3	- - -	632 5 1	737 9 3	-	105 4 2
3,420 6 10	700 7 6	594 6 11	4,715 1 3	539 1 10	313 16 1	5,567 19 2	5,860 16 9	-	292 17 7

NET COST OF PRODUCE LESS THAN PRICE AT WHICH CHARGED TO STOREKEEPER - - - £.

* Figures in *Italics* are the Cost of Produce, not having a Rate Book Value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.

Dr.

OAKUM AND PITCH-HEATING HOUSES, &c. - - -

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.	
DEPTFORD:					
To Value of Materials drawn from Stock in the Year, viz. :—	<i>Tons cwt. qrs. lbs.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
Hides, Tanned - - - - -	2 2 1 14	- 1 1½	lb.	266 19 4	
Oil, Train - - - - -	<i>Gallons.</i> 307	- 3 2	gallon	48 12 2	
Other Stores - - - - -	- - -	- - -	-	2 16 1	318 7 7
To Labour on Conversions - - - - -	- - -	- - -	-	2 9 -	2 9 -
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - - }	- - -	- - -	-	- - -	320 16 7 34 11 2
				TOTAL - - - £.	355 7 9
WOOLWICH:					
To Value of Materials drawn from Stock in the Year, viz. :—	<i>Tons cwt. qrs. lbs.</i>				
Oakum, Black - - - - -	14 17 2 0	1 3 6	cwt.	349 11 3	349 11 3
To Labour on Conversions - - - - -	- - -	- - -	-	52 9 2	52 9 2
To General Expenditure, viz. :—					
Other Charges :					
Materials - - - - -	- - -	- - -	-	- 2 1	- 2 1
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - - }	- - -	- - -	-	- - -	402 2 6 29 5 -
				TOTAL - - - £.	431 7 6
CHATHAM:					
To Value of Materials drawn from Stock in the Year, viz. :—					
Oakum, Black - - - - -	26 2 3 19	1 3 6	cwt.	614 8 7	
Paper, Brown - - - - -	<i>Reams.</i> 3	1 3 6	ream	3 10 6	
Other Stores - - - - -	- - -	- - -	-	1 9 4	619 8 5
To Labour on Conversions - - - - -	- - -	- - -	-	38 6 4	38 6 4
To General Expenditure, viz. :—					
Other Charges :					
Materials - - - - -	- - -	- - -	-	- 8 10	
Labour - - - - -	- - -	- - -	-	10 4 1	10 12 11
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - - }	- - -	- - -	-	- - -	668 7 8 44 1 8
				TOTAL - - - £.	712 9 4

OAKUM AND PITCH-HEATING HOUSES, &c.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	ACTUAL COST.					Rate Book Price, or Value at which Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.	
		Materials,	Labour.	General Expenditure,	Rate.	Total.	Rate.	Amount.			
DEPTFORD:											
By Produce returned to Stock, viz. :-											
Leather, Liqueured -	-	-	-	-	-	-	-	1 1½	lb.	255 9 -	34 11 2*
Naphtha, prepared -	52	-	-	-	-	-	-	1 2½	gallon	3 3 4	-
By other Returns to Stock, viz. :-											
Surplus Materials, &c.	-	-	-	-	-	-	-	-	-	96 15 8	-
TOTAL	- - - £.	318 7 7	2 9 -	-	-	-	-	-	-	355 7 9	34 11 2
WOOLWICH:											
By Produce returned to Stock, viz. :-											
Oakum, Black, Spun -	-	14 17 2 0	349 11 3	52 9 2	- 2 1	1 7 -	cwt.	402 2 6	431 7 6	29 5 - (a)	
TOTAL	- - - £.	349 11 3	52 9 2	- 2 1	-	-	-	-	-	431 7 6	29 5 -
CHATHAM:											
By Produce returned to Stock, viz. :-											
Oakum, Black, Spun -	-	24 7 3 16	614 8 7	38 2 -	10 12 11	1 7 2	cwt.	663 3 6	707 8 1	44 4 7 (a)	
Paper, Brown, Turred -	Reams 3	-	4 19 10	- 4 4	-	1 14 8½	ream	5 4 2	5 1 3	2 11	-
TOTAL	- - - £.	619 8 5	38 6 4	10 12 11	-	-	-	-	-	712 9 4	44 4 7
Net Cost of Produce less than Price at which Charged to Storekeeper - - - £.											

* The Rate Book price at which Leather, Liqueured, was returned into Stock, was at this time too high, which accounts for the Cost value being less than the Rate Book value at this and other Yards, as shown in these Accounts.
(a) The difference between the value at which Black Oakum, spun into balls, was returned to Stock and the Cost value at this and the other yards, resulted from the allowance for spinning being at this time too great. This allowance has been reduced, and the difference between the value of Rough Black Oakum, and Oakum spun, has been subsequently adjusted in accordance with the Actual Cost.

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Dr.

OAKUM AND PITCH-HEATING HOUSES, &c.—continued.

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DESCRIPTION.		QUANTITY, WEIGHT, &c.		RATE.		VALUE.					
SHEERNESS:		Tons. cwt. qrs. lbs.		£. s. d.		Per		£. s. d.		£. s. d.	
To Value of Materials drawn from Stock in the Year, viz.:											
Oakum, black - - - - -		17	1 2 5	1 3 6	cwt.	401 6 4					
Pitch, vegetable - - - - -		29	18 3 14	10 9 2	ton	313 2 10					
Hides, leather, tanned - - - - -		1	1 3 15½	- 1 1½	lb.	137 17 11					
Paper, brown - - - - -		Reams. 55		1 3 6	ream	64 12 6					
Oil, train - - - - -		Gallons. 217½		- 3 2	gall.	34 7 6					
Other Stores - - - - -		-	-	-	-	18 12 11					
To Labour on Conversions - - - - -		-	-	-	-	38 18 -				970 - -	
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - }		-	-	-	-	-				1,008 18 - 72 17 8	
						TOTAL - - - £.				1,081 15 8	
PORTSMOUTH:		Tons. cwt. qrs. lbs.									
To Value of Materials drawn from Stock in the Year, viz.:											
Oakum, black - - - - -		79	1 0 19	1 3 6	cwt.	1,857 16 10					
Copper, Oxide of - - - - -		3	4 1 9	4 - -	"	257 6 3					
Hides, leather, tanned - - - - -		1	12 2 22	- 1 1½	lb.	205 19 7					
Naphtha, rectified - - - - -		Gallons. 695		- 2 10½	gall.	99 18 -					
Asphalte, genuine - - - - -		Tons. cwt. qrs. lbs. 0 19 3 0		1 10 -	cwt.	29 12 6					
Thrums, Serge - - - - -		0	5 0 25	- - 8	lb.	19 10 -					
Creosote - - - - -		0	0 1 22	- - -	-	17 10 -					
Oakum, white - - - - -		0	15 0 0	1 - 3	cwt.	15 3 9					
Other Stores - - - - -		-	-	-	-	243 9 2				2,746 6 1	
To Labour on Conversions - - - - -		-	-	-	-	229 6 3				229 6 3	
To General Expenditure, viz.:											
Other Charges:											
Materials - - - - -		-	-	-	-	- 1 5					
Labour - - - - -		-	-	-	-	6 5 8				6 7 1	
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - }		-	-	-	-	-				2,981 19 5 321 9 6	
						TOTAL - - - £.				3,303 8 11	

OAKUM AND PITCH-HEATING HOUSES, &c.—continued.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	ACTUAL COST.						Rate Book Price, or Value at which Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
		Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	Rate.	Amount.			
Tons cwt. qrs. lbs.		£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
	-	16 15 0 12	396 18 1	30 8 5	-	1 5 6	cwt.	427 6 6	485 18 1	-	(a) 58 11 7
	-	1 9 0 16	151 13 9	- 18 -	-	- 11 1/4	lb.	152 11 9	180 4 1	-	**27 12 4
	Reams. 55	-	101 - 2	5 6 7	-	1 18 8	ream	106 6 9	92 16 3	13 10 6	-
	No. 1	-	1 10 -	1 11 6	-	3 1 6	each	3 1 6	3 1 6	-	-
	144	-	1 3 -	- 13 6	-	- 3 1/4	doz.	1 16 6	1 13 -	- 3 6	-
		20 18 3 14	313 2 10	-	-	-	-	313 2 10	313 10 7	-	- 7 9
	-	-	4 8 3	-	-	-	-	4 8 3	4 8 3	-	-
	-	-	- 3 11	-	-	-	-	- 3 11	- 3 11	-	-
		TOTAL - - - £.	970 - -	38 18 -	-	-	-	1,008 18 -	1,081 15 8	13 14 -	86 11 8

Net Cost of Produce less than Price at which Charged to Storekeeper - - - £.

72 17 8

PORTSMOUTH:

Produce returned to Stock, viz.:										
Oakum, black, spun into balls -	-	72 0 0 2	1,711 18 6	140 4 3	3 17 8	1 5 9 1/4	cwt.	1,856 - 5	2,087 19 6	(a) 231 19 1
Composition, Hay's, old -	Gall. 475	-	253 5 5	12 9 6	- 6 11	- 11 2 1/4	gall.	266 1 10	332 10 -	(b) 63 8 2
" " New -	142 1/2	-	76 18 2	7 3 -	- 4 -	- 11 9 1/4	"	84 5 2	117 11 3	(b) 33 6 1
Leather, liquored -	-	2 3 0 6	235 9 6	6 12 9	- 3 8	- 1 -	lb.	242 5 11	268 4 3	**23 18 4
Varnish, protective, Hay's -	755	-	107 3 -	10 5 -	- 5 8	- 3 1 1/4	gall.	117 13 8	113 5 -	-
Composition, tallow, caulkers' -	-	2 3 3 1	81 3 5	3 16 6	- 2 2	1 18 10 1/4	cwt.	85 2 1	103 18 4	- 18 16 3
Mops, caulkers', large -	No. 2,388	-	16 7 7	37 13 9	1 - 11	- 5 6 1/4	doz.	55 2 3	17 7 8	(c) 37 14 7
Other articles made -	-	-	106 2 4	11 1 6	- 6 1	-	-	117 9 11	106 14 9	-
other Returns to Stock, viz.:										
Surplus materials, &c. -	-	-	157 18 2	-	-	-	-	157 18 2	-	-
TOTAL - - - £.			2,746 6 1	229 6 3	6 7 1	-	2,981 10 5	3,303 8 11	52 18 5	374 7 11 52 18 5

Net Cost of Produce less than Price at which Charged to Storekeeper - - - £.

321 9 6

* Figures in *Italics* are the Cost of Produce not having a Rate Book Value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.
(a) See Explanation at the foot of page 321. (e)
(d) The officers report that the differences between the Cost and Rate Book values of these articles were caused by the reduction in the price of the materials used in manufacture.
(e) The mops made at this yard were different in quality, size, and manufacture, from the contract mops for which the Rate Book provides, which accounts for this difference.
** See Explanation at the foot of page 321.

Dr.

OAKUM AND PITCH-HEATING HOUSES, &c.—continued.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.		
	<i>Tons cwt. qrs. lbs.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	
DEVONPORT:						
To Value of Materials drawn from Stock in the Year, viz.:						
Oakum, black - - - - -	43 6 1 1	1 3 6	cwt.	1,017 17 2		
Paper, brown - - - - -	<i>Reams.</i> 75	1 3 6	ream	88 2 6		
Copper, Oxide of - - - - -	<i>Tons cwt. qrs. lbs.</i> 0 14 0 2	4 - -	cwt.	56 1 5		
Other Stores - - - - -	- - -	- - -	-	95 17 1		1,257 18 2
To Labour on Conversions - - - - -	- - -	- - -	-	154 12 7		
To General Expenditure, viz.:						154 12 7
Repairs and Maintenance of Machinery and Tools:						
Materials - - - - -	- - -	- - -	-	- 4 4		
Other Charges:						
Materials - - - - -	- - -	- - -	-	3 15 10		
Labour - - - - -	- - -	- - -	-	6 10 2		10 10 4
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - - }	- - -	- - -	-	- - -		1,423 1 1 96 4 9
TOTAL - - - £.				1,519 5 10		
PEMBROKE:						
To Value of Materials drawn from Stock in the Year, viz.:						
Oakum, black - - - - -	8 5 1 14	1 3 6	cwt.	194 6 3		
Thrums - - - - -	0 0 1 10½	- - 9¼	lb.	1 11 2		
Other Stores - - - - -	- - -	- - -	-	3 13 4		199 10 9
To Labour on Conversions - - - - -	- - -	- - -	-	37 5 6		
To General Expenditure, viz.:						37 5 6
Other Charges:						
Materials - - - - -	- - -	- - -	-	4 17 7		
Labour - - - - -	- - -	- - -	-	- 2 1		4 19 8
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - - }	- - -	- - -	-	- - -		241 15 11 1 11 -
TOTAL - - - £.				243 6 11		

Cr.

OAKUM AND PITCH-HEATING HOUSES, &c.,—continued.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	ACTUAL COST.						Rate Book Price, or Value at which Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	
		Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	£. s. d.	Per	£. s. d.		Amount.
DEVONPORT:											
By Produce returned to Stock, viz.:											
		Tons. cwt. grs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	Cost of Produce less than Price at which Charged to Storekeeper.

OAKUM AND PITCH-HEATING HOUSES, &c.—continued

ABSTRACT of the foregoing detailed Debit and Credit Transactions at the OAKUM

DOCKYARDS.	Page.	DEBTOR.			TOTAL
		VALUE OF			
		Materials.	Labour.	General Expenditure.	
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
DEPTFORD - - - - -	320	318 7 7	2 9 -	- - -	320 16
WOOLWICH - - - - -	320	349 11 3	52 9 2	- 2 1	402 2
CHATHAM - - - - -	320	619 8 5	38 6 4	10 12 11	668 7
SHEERNESS - - - - -	322	970 - -	38 18 -	- - -	1,008 18
PORTSMOUTH - - - - -	322	2,746 6 1	220 6 3	6 7 1	2,981 10
DEVONPORT - - - - -	324	1,257 18 2	154 12 7	10 10 4	1,423 1
PEMBROKE - - - - -	324	199 10 9	37 5 6	4 19 8	241 15
TOTAL - - - £.		6,461 2 3	553 6 10	32 12 1	7,047 1
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - -					600 -
TOTAL - - - £.					7,647 1 1

- - - - OAKUM AND PITCH-HEATING HOUSES, &c.—continued.

PITCH-HEATING HOUSES, at the several undermentioned DOCKYARDS in the Year 1866-67.

C R E D I T O R.

Actual Cost of Articles Made and Repaired for Stock.				Value of Other Returns to Stock.		TOTAL.	Rate Book Price, or Value at which Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.	Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
Materials.	Labour.	General Expenditure.	TOTAL.	Surplus Materials, &c.	Work in Hand.				
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1 11 11	2 9 -	- - -	224 - 11	96 15 8	- - -	320 16 7	355 7 9	- - -	* 34 11 2
9 11 3	52 9 2	- 2 1	402 2 6	- - -	- - -	402 2 6	431 7 6	- - -	* 29 5 -
0 8 5	38 6 4	10 12 11	668 7 8	- - -	- - -	668 7 8	712 9 4	- - -	44 1 8
2 5 -	38 18 -	- - -	691 3 -	317 15 -	- - -	1,008 18 -	1,081 15 8	- - -	72 17 8
7 7 11	229 6 3	6 7 1	2,824 1 3	157 18 2	- - -	2,981 19 5	3,303 8 11	- - -	* 321 9 6
10 2	154 12 7	10 10 4	1,407 13 1	15 8 -	- - -	1,423 1 1	1,519 5 10	- - -	96 4 9
1 11	37 5 6	4 19 8	236 7 1	5 8 10	- - -	241 15 11	243 6 11	- - -	1 11 -
16 7	553 6 10	32 12 1	6,453 15 6	593 5 8	- - -	7,047 1 2	7,647 1 11	- - -	600 - 9
NET COST of Produce less than Price at which Charged to Storekeeper - - - £.									600 - 9

* See Pages 321 and 323 for explanation of these differences.

- JOINERS' SHOPS.

Cr.

DESCRIPTION.	QUANTITY.		ACTUAL COST.						Rate Book Price, or Value at which Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.	
			Materials.	Labour.	General Expenditure.	Rate.		TOTAL.					
						£. s. d.	Per						
DEPTFORD:													
Produce of New Work returned to Stock, viz.:	No.	Feet.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per <td>£. s. d.</td> <td>Amount.</td> <td>£. s. d.</td> <td>£. s. d.</td> <td>£. s. d.</td>	£. s. d.	Amount.	£. s. d.	£. s. d.	£. s. d.	
Cases, packing, of sorts - - - - -	-	18,283	190 17 4	53 16 10	1 19 1	- - 3½	foot	246 13 3	323 16 -	- - 4½	- - -	† 77 2 9	
Desks, Mahogany, double, with pedestals containing 10 drawers, 6 ft. 2 ins. X 5 ft.	2	- - -	22 3 3	30 - 3	2 - 2	27 1 10	each	54 3 8	52 3 6	26 1 9	2 - 2	- - -	
Drawers, chests of, portable, for cabins, Mahogany -	-	Sets. 15	34 6 4	30 - 9	2 - 2	4 8 5½	set	66 7 3	67 10 -	4 10 -	- - -	1 2 9	
Frames, cot, wood - - - - -	70	- - -	4 8 -	4 19 9	- 6 8	- 2 9½	each	9 14 5	13 2 6	- 3 9	- - -	3 8 1	
Tables, dining, Mahogany, with iron legs and sliding frame	2	Feet. 86½	7 5 3	6 15 5	- 9 -	- 3 5 - 3 3½	foot	14 9 8	8 19 8	- 2 1	5 10 -	- - -	
" " " Lugged, with iron legs -	2	40	3 5 4	1 14 6	- 2 4	- 2 6½	"	5 2 2	3 3 4	- 1 7	1 18 10	- - -	
" " " Telescope, on four turned legs	1	51	5 9 2	5 9 5	- 7 4	- 4 5½	"	11 5 11	10 4 -	- 4 -	1 1 11	- - -	
" " " On four turned legs - -	1	40½	3 - 3	4 17 -	- 6 6	- 4 -½	"	8 3 9	8 5 5	- 4 1	- - -	- 1 8	
" Hanging, Mahogany, with single crane -	20	- - -	3 5 8	4 2 11	- 5 6	- 7 8½	each	7 14 1	9 - -	- 9 -	- - -	1 5 11	
Other articles made - - - - -	-	- - -	11 7 1	13 15 10	- 18 5	- - -	-	26 1 4	{ 20 12 9 4 4 8 }	- - -	1 3 11	- - -	
By other Returns to Stock, viz.:													
Surplus materials, &c. - - - - -	-	- - -	9 10 9	-	-	- - -	-	9 10 9	9 10 9	- - -	- - -	- - -	
Work in hand - - - - -	-	- - -	8 12 1	2 17 3	- 3 10	- - -	-	11 13 2	11 13 2	- - -	- - -	- - -	
TOTAL - - - £.			303 10 6	158 9 11	8 19 -	- - -	-	470 19 5	542 5 9	- - -	11 14 10	89 1 2	
NET COST of Produce less than Price at which Charged to Storekeeper - - - £.											11 14 10	71 6 4	

* Figures in *Italics* are the Cost of Produce, not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.
† This Cost of Produce less than price at which charged to Storekeeper appears to have been caused by the facilities attending the constant employment of one man upon this work, and the great quantity made at this yard, for the shipment of stores to foreign yards and depôts.

Dr.

JOINERS' SHOPS—continued.

DESCRIPTION.	QUANTITY.	RATE.		VALUE.	
	<i>Feet running.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
WOOLWICH:					
To Value of Materials drawn from Stock, viz.:					
Work in hand (at its Cost to end of last Year) - -	- - -	- - -	-	65 1 11	65 1 11
To Value of Materials drawn from Stock in the Year, viz.:					
Timber Materials, of sorts - - - - -	- - -	- - -	-	479 17 7	
Deals issued for planing by machinery - - -	37,020	1 1 2 to - 6 10	100 ft. run.	264 4 6	
Other Stores - - - - -	- - -	- - -	-	396 - 11	
Articles issued for repairs and alterations - - -	- - -	- - -	-	354 15 10	1,494 18 10
To Labour on Conversions - - - - -	- - -	- - -	-	994 4 10	994 4 10
To General Expenditure, viz.:					
Repairs and Maintenance of Machinery and Tools:					
Materials - - - - -	- - -	- - -	-	3 16 9	
Labour - - - - -	- - -	- - -	-	4 - -	
Working Machinery, including Steam Power:					
Materials - - - - -	- - -	- - -	-	5 13 2	
Other Charges:					
Materials - - - - -	- - -	- - -	-	13 6 -	
Labour - - - - -	- - -	- - -	-	27 12 6	54 8 5
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - }	- - -	- - -	-	- - -	2,608 14 - - 7 8
				TOTAL - - - £.	2,609 1 8

JOINERS' SHOPS—continued.

Cr.

DESCRIPTION.	QUANTITY.	ACTUAL COST.				Rate Book Price, or Value at which the Articles have been Credited to the Shop, and Charged to Stock for subsequent Issue.*				Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.		
		Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	Rate.					Amount.	
							£. s. d.	£. s. d.	£. s. d.				
WOOLWICH:													
Produce of New Work returned to Stock, viz.:	No.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Bittacles, steering, of sorts - - -	13	68 10 5	26 - 11	1 5 5	9 12 10 to 3 3 9	93 16 9	each	8 4 6 to 3 5 -	{ 65 2 5 20 10 -	{ 8 4 4	-	-	-
Cabins or Offices, portable, for Yard Officers -	4	30 16 9	70 2 2	3 8 7	26 1 10½	104 7 6	"	26 16 2 -	{ 107 4 6	-	-	2 17 -	-
Cases, packing, of sorts - - -	252	98 6 6	64 11 10	3 3 2	various	166 1 6	"	- various	{ 48 - 7 142 - 4	-	-	23 19 5	-
Coots, poultry, single, Fir - - -	16	13 6 6	13 - 8	- 12 10	1 13 9 -	27 - -	"	1 18 - -	30 8 -	-	-	3 8 -	-
Cushions, hair, covered with American cloth -	48	73 11 3	36 10 7	1 16 -	- 4 6¼	111 17 10	ft. sup.	- 5 - -	123 14 6	-	-	11 16 8	-
Drawers, chests of, portable, for cabins, Mahogany.	-	84 2 7	105 7 7	5 3 1	4 1 1¼	194 13 3	set	4 10 - -	216 - -	-	-	21 6 9	-
Frames, cot, wood - - -	82	5 6 -	8 14 5	- 8 7	- 3 6½	14 9 -	each	- 3 9 - -	15 7 6	-	-	- 18 6	-
Saddles, wood, for 100 and 64-pounder Guns -	36	24 13 5	50 16 10	2 9 8	2 8 11 & 1 18 11	77 19 11	"	2 10 - & 2 - -	80 - -	-	-	2 - 1	-
Squabs, horsehair, covered with American cloth	25	25 13 11	15 16 4	- 15 6	- 3 8¼	42 5 9	ft. sup.	- 3 5 - -	39 2 6	3 3 3	-	-	-
Stands, halyard - - -	30	23 7 9	57 14 9	2 16 5	3 5 1 to 2 4 3	83 18 11	each	2 2 - to 1 7 -	53 8 9	30 10 2½	-	-	-
" For Standard Compass - - -	4	37 9 10	12 3 7	- 12 2	20 6 7, 8 4 4	50 5 7	"	21 10 - " 8 6 8	{ 30 7 10 21 10 -	-	-	1 12 3	-
" Wash, with enclosures - - -	48	49 5 8	15 4 9	- 15 -	1 7 2½	65 5 5	"	1 4 - -	57 12 -	7 13 5	-	-	-
Tables, dining, Mahogany, telescope, on eight turned legs.	3	10 19 11	21 11 11	1 1 2	- 5 8½ & - 4 8	33 13 -	ft. sup.	- 4 4 & - 4 2	28 14 11	4 18 1	-	-	-
" " Telescope, on four turned or iron legs.	5	11 13 2	23 12 5	1 3 -	- 5 1 to - 4 1½	36 8 7	"	- 4 2 to - 2 1	24 13 11	11 14 8	-	-	-
" " Sliding frame, on four iron legs.	2	3 12 3	4 13 11	- 4 8	- 2 8½	8 10 10	"	- 2 1 - -	6 10 6	2 - 4	-	-	-
" " Lugged, on iron legs	6	2 8 10	3 10 11	- 3 6	- 2 5½ to - 1 6½	6 3 3	"	- 2 1 & - 1 7	5 3 1	1 - 2	-	-	-
" Writing, kneehole, Mahogany - - -	12	29 19 7	45 10 3	2 4 5	6 11 2 & 6 8 11	77 14 3	each	6 12 1 & 6 10 -	{ 59 8 9 19 10 -	-	-	1 4 6	-
" Hanging, Mahogany - - -	90	11 9 9	29 14 7	1 9 4	- 10 2¼ & - 7 5	42 13 8	"	- 9 - & - 7 7	{ 9 2 7 29 14 -	3 17 1	-	-	-
" Seamen's, Cooks', &c., Fir - - -	30	15 16 10	5 16 10	- 5 5	various	21 19 1	"	- various	23 2 -	-	-	1 2 11	-
Other articles made - - -	-	204 13 10	232 9 7	11 9 9	- - -	448 13 2	-	- - -	{ 207 15 9 260 14 6	-	-	19 17 1	-
Deals and Mouldings prepared by Machinery, viz.:													
Deals, Spruce, planed both sides and edged -	1,491	158 2 10	17 19 6	- 17 7	1 - 6 to - 8 1	176 19 11	100 ft.	1 1 2 to - 7 6	105 16 4	11 3 7	-	-	-
" Spruce, planed both sides and rabbeted both edges.	524	49 15 4	1 13 3	- 1 7	- 17 8 & - 15 1	51 10 2	"	- 17 10 & - 15 6	52 8 -	-	-	- 17 10	-
Mouldings, of sorts - - -	-	50 4 4	11 12 11	- 11 8	1 9 9 to - 1 10	62 8 11	"	1 7 3 to - 2 4	{ 8 6 2 56 19 9	-	-	2 17 -	-
Produce of Repaired and Altered Work returned to Stock, viz.:													
Value of Articles when drawn for repairs, &c. -	-	320 1 3	-	-	- - -	320 1 3	-	- - -	{ 53 10 10 421 12 3	9 5 3	-	-	-
Value of materials, labour, and general expenditure used in repairs, &c. -	-	45 10 2	113 6 4	5 10 7	- - -	164 7 1	-	- - -	-	-	-	-	-
other Returns to Stock, viz.:													
Surplus materials, &c. - - -	-	78 11 7	-	5 13 -	- - -	84 4 7	-	- - -	84 4 7	-	-	-	-
Work in hand - - -	-	34 10 6	6 8 -	- 6 4	- - -	41 4 10	-	- - -	41 4 10	-	-	-	-
TOTAL - - - £.		1,560 - 9	994 4 10	54 8 5	- - -	2,608 14 -	-	- - -	2,609 1 8	93 10 4	93 18 -	-	-

NET COST of Produce less than Price at which Charged to Storekeeper - - - £.

* Figures in *Italics* are the Cost of Produce, not having a Rate Book value, as nearly as could be ascertained at the time the Articles were returned; the other figures are Rate Book prices.
† The figures in *brackets* are the excess of cost over the price at which charged to Storekeeper was caused by these articles having been made in a superior manner, being framed together, polished, and fitted with metal rims round the top edge; thus differing from those for which the price is provided in the Rate Book, and should therefore have been credited to the shop and returned to stock at their cost price.

Dr. JOINERS' SHOPS—continued.					
DESCRIPTION.		QUANTITY.	RATE.		VALUE.
			£. s. d.	Per	£. s. d.
CHATHAM:					
To Value of Materials drawn from Stock, viz.:					
Work in hand (at its Cost to end of last Year), viz.:					
Materials	- - - - -	- - -	- - -	-	262 14 10
Labour	- - - - -	- - -	- - -	-	177 13 2
General Expenditure	- - - - -	- - -	- - -	-	34 14 2
					475 2 2
To Value of Materials drawn from Stock in the Year, viz.:					
Timber Materials, of sorts	- - - - -	- - -	- - -	-	1,059 5 9
Other Stores	- - - - -	- - -	- - -	-	524 - 5
Articles issued for repairs and alterations	- - - - -	- - -	- - -	-	349 3 1
					1,932 9 3
To Labour on Conversions	- - - - -	- - -	- - -	-	1,339 3 1
					1,339 3
To General Expenditure, viz.:					
Repairs and Maintenance of Machinery and Tools:					
Materials	- - - - -	- - -	- - -	-	9 5 11
Labour	- - - - -	- - -	- - -	-	10 13 4
Working Machinery, including Steam Power:					
Materials	- - - - -	- - -	- - -	-	28 3 3
Labour	- - - - -	- - -	- - -	-	3 19 8
Other Charges:					
Materials	- - - - -	- - -	- - -	-	30 - 6
Labour	- - - - -	- - -	- - -	-	204 16 4
					286 19 -
TOTAL					4,033 13 6

JOINERS' SHOPS—continued.

Cr.

DESCRIPTION.	QUANTITY.	ACTUAL COST.					Rate Book Price, or Value at which Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.	
		Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	Rate.	Amount.			
No.		£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
CHATHAM:											
y Produce of New Work returned to Stock, viz.:											
Lockers, portable, for seamen, with compartments and reversible backs	84	274 11 3	200 2 11	41 19 11	6 3 - -	each	516 14 1	6 2 8 -	545 4 8	1 9 5	
Beetles, wood	227	25 5 9	11 11 11	2 8 8	- 3 8½ & - 3 1	"	39 6 4	- 4 9 & - 3 11½	50 8 7	-	
Bittacles, steering, circular, with metal heads	5	37 15 8	12 11 1	2 10 2	10 11 4½ - -	"	52 16 11	7 10 - - -	37 10 -	115 6 11	
Boxes, cartouch and pouch	170	32 6 6	62 8 7	13 2 -	1 2 9 to - 8 11½	"	107 17 1	1 2 8 to - 11 6	53 7 9	-	
" Percussion-cap	14	22 10 -	41 19 10	8 15 3	6 13 1, 3 13 3	"	73 5 1	6 8 11, 4 42 9	65 5 6	-	
Cases, packing, of sorts	378	137 15 8	44 9 4	9 6 8	- various -	"	191 11 8	- various -	101 8 2	19 9 10	
Chests, tool, large	110	71 8 1	65 17 8	13 16 6	1 7 6 - -	"	151 2 3	1 4 - - -	132 - -	19 2 3	
Coops, poultry, single	36	35 13 7	38 2 5	8 - -	3 2 2 to 1 15 9	"	81 16 -	3 1 10 to 4 45 6	45 48 3	8 17 9	
Drawers, chests of, portable, for cabins, Mahogany	17	37 19 3	36 1 10	7 9 5	4 15 11 - -	set	81 10 6	4 10 - - -	76 10 -	5 - 6	
Cushions, hair, covered with leather cloth	12	17 16 6	10 18 11	2 5 11	- 4 9½ - -	ft. sup.	31 1 4	- 4 9 - - -	30 49 2	- 2 2	
" " And canopy, for barge, damask	3	12 10 8	4 7 2	- 18 3	17 16 1 - -	set	17 16 1	17 45 3 - -	47 45 3	- 10	
Pens, sheep, Teak	15	44 1 11	31 16 7	6 13 7	5 10 1½ - -	each	82 12 1	5 9 9 - -	82 5 9	- 6 4	
Stools, seamen's	88	40 1 2	5 10 11	1 3 11	- 11 - & - 9 7	"	47 5 -	- 13 - & - 11 4	55 17 4	-	
" Camp and office	105	24 9 9	28 9 1	5 19 4	- 15 1 to - 10 6	"	58 18 2	- 15 - to - 8 6	6 44 11	5 7 3	
Stands for water-closets	309	20 10 5	30 12 10	6 8 7	- 3 8½ - -	"	57 11 10	- 4 - - -	61 16 -	-	
" Wash, Mahogany	13	12 5 6	23 3 8	4 17 4	3 2 10 & 2 12 2	"	40 6 6	3 2 6 & 2 10 11	40 1 11	- 4 7	
Trays, butlers', with stands complete	36	7 10 4	17 3 6	3 12 2	- 15 8½ - -	"	28 6 -	- 18 - - -	32 8 -	-	
Tables, dining, Mahogany, telescope, on eight turned legs	3	37 15 4	33 3 2	6 13 10	- 5 3½ - -	ft. sup.	77 12 4	- 5 3½ - -	77 42 4	-	
" " Telescope, on six and four turned legs	6	27 11 3	45 17 11	9 7 1	- 6 2½ to - 4 2½	"	82 16 3	- 6 2½ to - 4 2	59 42 9	- 5 2	
" " Sliding frame, on iron legs	3	22 14 -	24 7 8	4 18 9	- 4 - & - 3 5½	"	52 - 5	- 4 - & - 3 5½	52 - 5	-	
" Hanging, Mahogany, with single and double cranes	110	23 12 8	30 9 6	6 7 4	1 5 6 & - 9 3	each	60 9 6	1 5 5, - 9 -	45 4 2	1 3 4	
" Writing, Mahogany, pedestal	26	87 1 -	107 6 1	21 19 4	12 2 11 to 7 13 1	"	216 6 5	12 1 10 to 6 10 -	12 1 10	9 4 7	
" Seamen's, Fir	44	28 17 3	45 11 -	8 17 9	- 1 0½ - -	foot	83 6 -	- 1 6½ - -	83 6 -	-	
Other articles made	-	146 15 -	219 5 6	45 17 -	- - - -	-	411 17 6	- - - -	296 43 6	3 15 -	
By Produce of Repaired and Altered Work returned to Stock, viz.:											
Value of articles when drawn for repairs, &c.	-	171 4 9	-	-	- - - -	-	171 4 9	- - - -	265 6 11	56 9 4	
Value of materials, labour, and general expenditure used in repairs, &c.	-	34 1 7	96 6 9	20 3 2	- - - -	-	150 11 6	- - - -	-	-	
By other Returns to Stock, viz.:											
Surplus materials, &c.	-	380 3 2	-	5 19 -	- - - -	-	386 2 2	- - - -	386 2 2	-	
Work in hand	-	380 16 1	248 11 5	52 2 3	- - - -	-	681 9 9	- - - -	681 9 9	-	
TOTAL - - - £.		2,195 4 1	1,616 16 3	321 13 2	- - - -	-	4,083 13 6	- - - -	3,991 10 1	146 5 3	
By Excess of Cost over Value at which the above has been returned to Stock - - -							102 3 5	-	102 3 5	44 1 10	
TOTAL - - - £.							4,033 13 6	-	4,033 13 6	-	

* Figures in Italics are the cost of produce not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.

† The officers report that this excess of cost over Rate Book value was caused by these bittacles being made of Spanish mahogany, with metal tops, they were also of extraordinary length, and made expressly for iron ships. These circumstances tended to increase their cost above the ordinary bittacle, for which the Rate Book price was intended.

Dr. JOINERS' SHOPS—continued.															
DESCRIPTION.				QUANTITY.		RATE.			VALUE.						
SHEERNESS:						£.	s.	d.	Per	£.	s.	d.	£.	s.	d.
Value of Materials drawn from Stock, viz. :															
Work in hand (at its Cost to end of last Year), viz. :															
Materials - - - - -						-	-	-	-	19	-	11			
Labour - - - - -						-	-	-	-	1	3	1			
General Expenditure - - - - -						-	-	-	-	-	1	1			
													20	5	1
Value of Materials drawn from Stock in the Year, viz. :															
Timber Materials, of sorts - - - - -						-	-	-	-	1,172	15	1			
Other Stores - - - - -						-	-	-	-	494	9	7			
Articles issued for repairs and alterations - - - - -						-	-	-	-	799	2	2	2,466 6 10		
Labour on Conversions - - - - -						-	-	-	-	636	4	1	636 4 1		
General Expenditure, viz. :															
Repairs and Maintenance of Machinery and Tools :															
Materials - - - - -						-	-	-	-	2	3	9			
Labour - - - - -						-	-	-	-	1	-	8			
Working Machinery, including Steam Power :															
Materials - - - - -						-	-	-	-	2	19	10			
Labour - - - - -						-	-	-	-	1	2	11			
Other Charges :															
Materials - - - - -						-	-	-	-	3	17	5			
Labour - - - - -						-	-	-	-	19	14	11	30 19 6		
Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - - - - }						-	-	-	-	-	-	-	3,153 15 6		
						-	-	-	-	-	-	-	95 14 10		
TOTAL - - - £.											3,249 10 4				

JOINERS' SHOPS—continued.

Cr.

DESCRIPTION.	QUANTITY.	ACTUAL COST.					Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*				Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.	
		Materials.	Labour.	General Expenditure.	Rate.		Per	£. s. d.	£. s. d.	Amount.			
					£. s. d.	£. s. d.							
PORTSMOUTH:													
By Produce of New Work returned to Stock, viz.:	No.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Bits, steering	4	18 7 10	17 7 2	3 5 9	11 1 - & 8 9 5	each	39 - 9	7 10 - & 4 6 -	8 12 - 15 -	15 8 9†	-	-	-
Boxes, of sorts	184	38 5 11	71 13 4	13 12 11	various	"	123 17 2	various	14 4 7 6 3 11 -	5 8 8	-	-	-
Chests, tool, store, and other sorts	37	29 3 1	33 5 9	6 6 2	"	"	63 15 -	"	42 14 - 40 14 -	15 7 -	-	-	-
Coops, poultry, of sorts	20	27 12 -	35 1 2	6 12 11	7 12 5 to 1 12 6	"	69 6 1	4 10 - to 1 18 -	48 - 39 3 -	12 3 1†	-	-	-
Pens, sheep, Mahogany	6	28 17 9	17 15 3	3 7 4	8 6 8½	"	50 - 4	5 10 -	33 -	17 - 4†	-	-	-
Safes, of sorts	15	15 16 10	18 11 10	3 10 6	6 17 8 to 2 4 1	"	37 19 2	2 10 - & 1 16 -	30 10 -	7 9 2	-	-	-
Sattens, of sorts	11	54 2 1	42 17 7	8 2 8	9 15 1 & 9 10 3	"	105 2 4	9 5 - & 9 -	99 10 -	5 12 4	-	-	-
Stands, wash, enclosed	18	8 1 1	25 12 3	4 17 1	2 2 9½	"	38 10 5	2 - - -	36 -	2 10 5	-	-	-
Stools, of sorts	146	45 4 -	51 19 8	9 17 1	various	"	107 - 9	various	57 13 - 39 12 -	9 15 9	-	-	-
Table, dining, Mahogany, telescope, on 8 turned legs	1	9 6 3	10 10 10	1 19 11	3 4½	ft. sup.	21 17 -	3 8 -	23 16 8	-	1 19 8	-	-
" " Sliding frame, on iron legs	1	3 - 10	2 11 9	- 9 10	2 10 -	"	6 2 5	2 1 -	4 9 7	1 12 10	-	-	-
Tables, hanging, Mahogany, with single crane	94	12 10 1	27 17 9	5 5 9	9 8½	each	45 13 7	9 -	42 6 -	3 7 7	-	-	-
" Writing, Mahogany, kneehole	8	24 6 3	39 10 3	7 9 9	22 16 9 & 6 18 6	"	71 6 3	21 - - & 6 10 -	21 - 45 10 -	4 16 3	-	-	-
" Sundry, Mahogany	29	50 7 9	54 19 6	10 8 -	various	"	115 15 3	various	74 19 - 32 8 -	8 8 3	-	-	-
" Fir	24	7 8 10	17 12 -	3 6 7	"	"	28 7 5	"	23 6 10	- 7	-	-	-
Other articles made	-	132 8 5	225 11 5	42 15 1	-	-	400 14 11	-	261 19 6 57 10 6	81 4 11	-	-	-
Deals, planed two sides by machinery	-	632 3 4	29 7 3	5 11 6	- 17 9 to - 10 2½	100 ft. run.	667 2 1	- 17 8 to - 10 2	654 4 5	12 17 8	-	-	-
By Produce of Repaired Work returned to Stock, viz.:													
Value of articles when drawn for repairs	-	716 14 -	-	-	-	-	716 14 -	-	300 13 4 838 10 4	112 9 4½	-	-	-
Value of materials, labour, and general expenditure used in repairs	-	68 5 7	302 7 6	74 7 11	-	-	535 1 -	-	-	-	-	-	-
By other Returns to Stock, viz.:													
Surplus materials, &c.	-	32 6 7	-	-	-	-	32 6 7	-	32 6 7	-	-	-	-
Work in hand	-	14 15 4	3 1 5	- 9 1	-	-	18 5 10	-	18 5 10	-	-	-	-
TOTAL	- - - £.	1,960 8 10	1,117 18 8	211 15 10	- - -	-	3,298 18 4	- - -	2,985 5 1	315 12 11	1 19 8	-	-
By Excess of Cost over Value at which the above has been returned to Stock - - - £.										1 19 8	-	-	-
TOTAL										313 13 3	313 13 3	-	-
TOTAL										9,208 18 4	-	-	-

* Figures in *Italics* are the cost of produce, not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.
† The officers report that this apparent excess of cost arises from not including the whole expense of other Departments on this work, which they were not able to obtain at the time when the estimated value was given.
‡ These articles were made for the "Royal Alfred," Admiral's ship, and delivered from these usually made, for which the Rate Book Prices are provided. They should have been charged to the Storekeeper at the cost price.
§ This excess of cost over the price at which the repaired work was returned to Stock is caused by the proportion of the original value, allowed at that time for the expense of repair, not being sufficient to cover the cost of the work performed.

Dr. JOINERS' SHOPS—continued

DESCRIPTION.	QUANTITY.	RATE.		VALUE.	
		£.	s. d.	£.	s. d.
DEVONPORT:					
To Value of Materials drawn from Stock, viz.:					
Work in hand (at its Cost to end of last Year), viz.:					
Materials - - - - -	- - - - -	- - - - -	- - - - -	10	6 11
Labour - - - - -	- - - - -	- - - - -	- - - - -	1	1 2
General Expenditure - - - - -	- - - - -	- - - - -	- - - - -	-	1 7
					11 9 8
To Value of Materials drawn from Stock in the Year, viz.:					
Timber Materials, of sorts - - - - -	- - - - -	- - - - -	- - - - -	628	17 2
Other Stores - - - - -	- - - - -	- - - - -	- - - - -	790	15 3
Articles issued for repairs - - - - -	- - - - -	- - - - -	- - - - -	1,970	19 9
					3,390 12 2
To Labour on Conversions - - - - -	- - - - -	- - - - -	- - - - -	2,231	3 9
					2,231 3 9
To General Expenditure, viz.:					
Repairs and Maintenance of Machinery and Tools:					
Materials - - - - -	- - - - -	- - - - -	- - - - -	10	1 8
Labour - - - - -	- - - - -	- - - - -	- - - - -	2	7 11
Working Machinery, including Steam Power:					
Materials - - - - -	- - - - -	- - - - -	- - - - -	9	10 9
Labour - - - - -	- - - - -	- - - - -	- - - - -	48	9 8
Other Charges:					
Materials - - - - -	- - - - -	- - - - -	- - - - -	8	11 11
Labour - - - - -	- - - - -	- - - - -	- - - - -	71	2 2
					150 4 1
FIRE-ENGINE SHOP:					
To Value of Materials drawn from Stock in the Year, viz.:					
Timber Materials, of sorts - - - - -	- - - - -	- - - - -	- - - - -	3	2 2
Other Stores - - - - -	- - - - -	- - - - -	- - - - -	17	13 8
Articles issued for repairs - - - - -	- - - - -	- - - - -	- - - - -	150	10 -
					171 5 10
To Labour on Conversions - - - - -	- - - - -	- - - - -	- - - - -	27	19 2
					27 19 2
To General Expenditure, viz.:					
Repairs and Maintenance of Machinery and Tools:					
Materials - - - - -	- - - - -	- - - - -	- - - - -	-	2 6
Labour - - - - -	- - - - -	- - - - -	- - - - -	-	- 7
Working Machinery, including Steam Power:					
Materials - - - - -	- - - - -	- - - - -	- - - - -	-	2 5
Labour - - - - -	- - - - -	- - - - -	- - - - -	-	12 1
Other Charges:					
Materials - - - - -	- - - - -	- - - - -	- - - - -	-	1 11
Labour - - - - -	- - - - -	- - - - -	- - - - -	-	17 10
					1 17 4
TOTAL - - - - -				£.	5,984 12 -

JOINERS' SHOPS—continued.

Cr.

DESCRIPTION.	QUANTITY.	ACTUAL COST.					Rate Book Price, or Value at which Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*				Cost of Produce more than Price Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.	
		Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	Rate.	Per.	Amount.				
										£. s. d.			£. s. d.
DEVONPORT:													
By Produce of New Work returned to Stock, viz:	No.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Bedplacers, portable, Mahogany	6	17 4 10	26 14 1	1 15 8	12 6 1 to 2 17 8	45 14 7	44 2 6 to 2 18	each	42 3 6	3 11 1	—	—	—
Bitclases, steering, for ironclads	2	18 18 7	10 14 8	— 14 4	15 3 9½	30 7 7	14 17 10	"	29 15 8	— 11 11	—	—	—
Boxes, ammunition, Mahogany	185	38 10 4	92 11 1	6 3 6	1 8 - to - 14 5	137 13 11	4 8 8 to - 14 4	"	436 14 7	— 19 4	—	—	—
" Other sorts	59	59 11 11	62 5 8	4 3 4	- various	126 - 11	- various -	"	62 17 6	-	-	12 3 7	—
Cases, packing, of sorts	—	23 11 7	10 10 -	— 14 -	- 3½	34 15 7	- 4½	ft. sup.	39 1 4	-	-	4 5 9	—
Chairs, of sorts	28	22 13 2	21 16 4	1 9 2	2 11 8 to 1 1 9	45 15 8	2 5 - & 1 4	each	44 2 -	1 16 8	-	7 12 -	—
Cups, poultry, single	40	44 7 6	34 7 5	2 5 1	2 1 7 & 1 19 3	81 -	2 12 - " 1 18	-	88 12 -	-	-	+ 64 11 -	—
Cushions, hair, covered with American cloth	150	161 8 7	89 18 9	6 -	- 4 -	257 7 4	- 5 -	ft. sup.	321 18 4	-	-	15 14 9	—
Pens, sheep, Mahogany	17	60 14 3	45 9 -	3 1 6	6 8 6½	109 4 9	5 10 -	each	93 10 -	15 14 9	-	—	—
Saddles, wood, for guns	76	80 13 3	45 12 7	3 1 1	2 11 5 to 1 16 5	138 6 11	2 14 11 to 1 4 2	"	137 2 -	1 2 11	-	—	—
Sideboards on pedestals, Mahogany	2	15 6 2	49 10 -	3 6 -	34 1 1	68 2 2	33 40 -	"	67 -	12 - 11	-	—	—
Stand for standard compass	1	36 10 2	1 8 10	— 1 11	38 - 11	38 - 11	-	"	26 -	-	-	—	—
Stands, wash, of sorts	7	7 15 5	16 3 2	1 1 9	4 11 10 to 1 2 1	25 - 4	1 7 - & 1 3 -	"	1 3 -	15 15 4	-	—	—
Tables, dining, Mahogany, telescope, on 8 octagonal legs	1	13 3 9	15 16 8	1 1 2	- 5 4½	30 1 7	- 4 2 -	ft. sup.	23 6 8	6 14 11	-	—	—
" " Telescope, on 4 and 5 octagonal or turned legs	3	18 7 9	24 9 -	1 12 6	- 7 9 to - 6 1½	44 9 3	- 6 14 to - 4 1	"	45 -	11 19 9	-	—	—
Tables, Mahogany, ledged, on iron legs	5	5 4 10	5 19 10	- 8 -	- 1 10½	11 12 8	- 1 7 -	"	9 16 9	1 15 11	-	—	—
" Writing, Mahogany, kneehole	21	73 7 2	97 6 7	6 9 11	21 8 2 to 6 1 9	177 3 8	24 12 - to 6 10 -	each	51 9 6	-	-	15 - 10	—
" Loo, Mahogany	8	28 7 3	59 14 5	3 19 8	2 8 5½	92 1 4	1 5 -	ft. sup.	47 10 -	44 11 4 (a)	-	—	—
" Swinging, Mahogany	36	12 7 1	19 5 4	1 5 9	- 18 3½	32 18 2	- 19 9 -	each	35 11 -	-	-	2 12 10	—
" Sundry	27	33 9 11	38 4 3	2 11 3	- various	74 5 5	- various	"	42 3 5	12 12 9	-	—	—
" " Fir	20	9 7 11	13 3 6	- 17 9	- " "	23 9 2	- " "	-	43 5 3	-	-	2 6 3	—
Trays, butlers', with stands	35	7 4 9	26 10 -	1 15 4	1 - 3½	35 10 1	- 18 -	each	31 10 -	4 - 1	-	—	—
Other articles made	-	186 - 7	197 17 9	13 5 2	- -	397 3 6	- -	-	190 12 3	3 13 4	-	—	—
By Produce of Repaired Work returned to Stock, viz:	-	1,969 2 1	-	-	- -	1,969 2 1	- -	-	20 16 9	465 17 8 (b)	-	—	—
Value of articles when drawn for repairs	-	237 12 3	1,084 15 3	72 7 10	- -	1,394 15 4	- -	-	2,937 3 -	-	-	—	—
Value of materials, labour, and general expenditure used in repairs	-	6 12 6	-	1 - 10	- -	7 13 4	- -	-	7 13 4	-	-	—	—
By other Returns to Stock, viz:	-	-	-	-	- -	-	- -	-	-	-	-	—	—
Surplus materials, &c.	-	-	-	-	- -	-	- -	-	-	-	-	—	—
Articles repairable returned to Stock at value at which charged to shop	-	12 12 -	-	-	- -	12 12 -	- -	-	12 12 -	-	-	—	—
Work in hand	-	191 8 9	142 - 9	9 8 11	- -	342 18 5	- -	-	342 18 5	-	-	—	—
FIRE-ENGINE SHOP:													
By Produce of New Work returned to Stock, viz:	1,107	8 1 9	2 14 2	- 3 8	2 7 - to - - 9	10 19 7	1 19 - to - - 8	doz.	10 1 2	- 18 5	-	—	—
Cups and washers, leather	-	-	-	-	- -	-	- -	-	-	-	-	—	—
By Produce of Repaired Work returned to Stock, viz:	-	106 6 -	-	-	- -	106 6 -	- -	-	159 9 -	-	-	14 13 7	—
Value of articles when drawn for repairs	-	-	-	-	- -	-	- -	-	-	-	-	—	—
Value of materials, labour, and general expenditure used in repairs	-	11 5 9	25 5 -	1 13 8	- -	38 4 5	- -	-	-	-	-	—	—
By other Returns to Stock, viz:	-	-	-	-	- -	-	- -	-	-	-	-	—	—
Surplus materials, &c.	-	-	-	-	- -	-	- -	-	-	-	-	—	—
Articles repairable returned to Stock at value at which charged to shop	-	1 8 4	-	-	- -	1 8 4	- -	-	1 8 4	-	-	—	—
Value of materials, labour, and general expenditure used in repairs	-	44 4 -	-	-	- -	44 4 -	- -	-	44 4 -	-	-	—	—
Add error, loss by fractions	-	3,572 9 2	2,260 4 1	151 18 9	- -	5,984 12 -	- -	-	5,563 1 7	545 1 3	123 10 10	—	—
Abate error, gain by fractions	-	-	-	-	- -	-	- -	-	-	-	-	—	—
TOTAL	- - - £.	3,572 4 11	2,260 4 1	152 3 -	- -	5,984 12 -	- -	-	5,563 1 7	545 1 3	123 10 10	—	—
By Excess of Cost over Value at which the above has been returned to Stock										421 10 5	123 10 10		
TOTAL										5,984 12 -	—		

* Figures in *Italics* are the cost of produce, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.
† Less cost of Bedplacers than price at which charged to Storekeeper is caused by the Rate Book price for cushions being too high in the year of these accounts. This price has been subsequently reduced in accordance with the actual average cost returned from the dockyard.
(a) The Rate Book price for this article has been increased, in accordance with subsequent returns of cost.
(b) The cause of this excess of cost, the same as at Portsmouth. See note (b), page 337.

Dr. JOINERS' SHOPS—continued. - - - - -						
DESCRIPTION.		QUANTITY.	RATE.		VALUE.	
		<i>Ft. running.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
PEMBROKE:						
To Value of Materials drawn from Stock, viz.:						
Work in hand (at its Cost to end of last Year), viz.:						
Materials - - - - -	-	-	-	-	102 5 10	
Labour - - - - -	-	-	-	-	35 15 7	138 1 5
To Value of Materials drawn from Stock in the Year, viz.:						
Timber Materials, of sorts - - - - -	-	-	-	-	99 11 2	
Other Stores - - - - -	-	-	-	-	31 19 6	
Deals issued for planing by machinery - - -	6,817		1 - 6 to - 6 10	100 feet run.	37 6 4	
Articles issued for repairs - - - - -	-	-	-	-	4 - -	172 17 -
To Labour on Conversions - - - - -	-	-	-	-	128 19 7	128 19 7
To General Expenditure, viz.:						
Other Charges:						
Materials - - - - -	-	-	-	-	- 11 7	
Labour - - - - -	-	-	-	-	1 17 7	2 9 2
To Excess of Value over Cost at which Manufactured Produce has been returned to Stock for subsequent Issue - -						442 7 2 7 8 1
TOTAL - - - £.						449 15 3

JOINERS' SHOPS—continued.

Cr.

DESCRIPTION.	QUANTITY.	ACTUAL COST.					Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*			Cost of Produce less than Price at which Charged to Storekeeper.
		Materials.	Labour.	General Expenditure.	Rate.	Total.	Rate.		Amount.	
							£. s. d.	Per		
PEMBROKE:	No.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
	14	7 13 8	7 8 2	- 5 7	1 1 11½	15 7 5	1 4 -	each	16 16 -	1 8 7
	-	19 15 8	19 11 10	- 14 7	4 - 2½	40 2 1	4 10 -	set	45 - -	4 17 11
	8	4 17 1	13 4 2	- 9 9	7 17 1 to 4 16 1	18 11 -	7 47 4 to 4 46 4	each	48 4 3	-
	46	9 13 3	4 2 5	- 3 1	- 6 -½	13 18 9	- 8 6	"	19 11 -	5 12 3
	1	5 4 3	4 1 6	- 3 1	- 3 6	9 8 10	- 4 2	foot sup.	11 5 -	1 16 2
	23	13 19 -	2 4 1	- 1 7	- 14 1½	16 4 8	- 14 -	each	16 2 -	-
	-	5 18 10	9 5 4	- 6 10	- - -	15 11 -	- - -	- - -	44 43 47 } 3 5 - }	-
	-	27 14 6	4 11 9	- 3 8	- 11 1 - 8 -	32 9 11	- 9 10 - 7 2	100 ft. run.	28 14 1	-
	-	9 11 10	1 11 9	- 11 -	1 4 -	11 4 6	1 1 2	"	9 18 1	-
By Produce of Repaired Work returned to Stock, viz.:	-	4 - -	- - -	- - -	- - -	4 - -	- - -	- - -	5 43 8	-
Value of articles when drawn for repairs	-	1 9 4	- 4 4	- - 1	- - -	1 13 9	- - -	- - -	- - -	-
Value of materials, labour, and general expenditure used in repairs	-	165 5 5	98 9 10	- - -	- - -	263 15 3	- - -	- - -	- - -	-
By other Returns to Stock, viz.:	-	275 2 10	164 15 2	2 9 2	- - -	442 7 2	- - -	- - -	449 15 3	13 14 11
Work in hand -	-	- - -	- - -	- - -	- - -	- - -	- - -	- - -	6 6 10	-

Net Cost of Produce less than Price at which Charged to Storekeeper - - - £.

* Figures in Italics are the Cost of Produce, not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.

JOINERS' SHOPS—continued. - - - - -

ABSTRACT of the foregoing detailed Debit and Credit Transactions at the

DOCKYARDS.	Page.	DEBTOR.			
		VALUE OF			TOTAL.
		Materials,	Labour.	General Expenditure.	
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
DEPTFORD - - - - -	328	303 10 6	158 9 11	8 19 -	470 19 5
WOOLWICH - - - - -	330	1,560 - 9	994 4 10	54 8 5	2,608 14 -
CHATHAM - - - - -	332	2,105 4 1	1,516 16 3	321 13 2	4,033 13 6
SHEERNESS - - - - -	334	2,485 7 9	637 7 2	31 - 7	3,153 15 6
PORTSMOUTH - - - - -	336	1,969 3 10	1,117 18 8	211 15 10	3,298 18 4
DEVONPORT - - - - -	338	3,572 4 11	2,260 4 1	152 3 -	5,984 12 -
PEMBROKE - - - - -	340	275 2 10	164 15 2	2 9 2	442 7 2
TOTAL - - - £.		12,360 14 8	6,849 16 1	782 9 2	19,992 19 11

JOINERS' SHOPS—continued.

JOINERS' SHOPS of the several undermentioned Dockyards in the Year 1866-67.

C R E D I T O R.

Actual Cost of Articles Made and Repaired for Stock.				Value of other Returns to Stock.		TOTAL.	Rate Book Price, or Value at which Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.	Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
Materials.	Labour.	General Expenditure.	TOTAL.	Surplus Materials &c.	Work in Hand.				
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
285 7 8	155 12 8	8 15 2	449 15 6	9 10 9	11 13 2	470 19 5	542 5 9	- -	*71 6 4
1,416 18 8	987 16 10	48 9 1	2,483 4 7	84 4 7	41 4 10	2,608 14 -	2,609 1 8	- -	*- 7 8
1,434 4 10	1,268 4 10	263 11 11	2,966 1 7	386 2 2	681 9 9	4,033 13 6	3,931 10 1	102 3 5	—
1,290 10 11	600 12 3	28 13 2	1,919 16 4	1,110 17 8	123 1 6	3,153 15 6	3,249 10 4	- -	95 14 10
1,922 1 11	1,114 17 3	211 6 9	3,248 5 11	32 6 7	18 5 10	3,298 18 4	2,985 5 1	*313 13 3	—
3,315 19 4	2,118 3 4	141 13 3	5,575 15 11	65 17 8	342 18 5	5,984 12 -	5,563 1 7	*421 10 5	—
109 17 5	66 5 4	2 9 2	178 11 11	- -	263 15 3	442 7 2	449 15 3	- -	7 8 1
9,805 - 9	6,311 12 6	704 18 6	16,821 11 9	1,688 19 5	1,482 8 9	19,992 19 11	19,330 9 9	837 7 1	174 16 11
By Excess of Cost over Value at which the above has been returned to Stock - - - - -							662 10 2	174 16 11	
TOTAL - - - £.							19,992 19 11	662 10 2	

* See Pages 329, 331, 333, 337, and 339, for explanation of these differences.

Dr.

TURNERS' SHOPS.

DESCRIPTION.	QUANTITY.	RATE.			VALUE.	
	Feet.	£.	s.	d.	Per	£. s. d.
WOOLWICH:						
To Value of Materials drawn from Stock in the Year, viz.:						
Timber Materials, of sorts - - - - -	324	-	-	-	-	9 - 1
						9 - 1
To Labour on Conversions - - - - -	-	-	-	-	-	11 12 8
						11 12 8
To General Expenditure, viz.:						
Repairs and Maintenance of Machinery and Tools:						
Materials - - - - -	-	-	-	-	-	- 1 -
Other Charges:						
Materials - - - - -	-	-	-	-	-	- 4 -
						- 5 -
					TOTAL - - - £.	20 17 9
CHATHAM:						
To Value of Materials drawn from Stock in the Year, viz.:						
Timber Materials, of sorts - - - - -	-	-	-	-	-	4 2 1
						4 2 1
To Labour on Conversions - - - - -	-	-	-	-	-	2 2 8
						2 2 8
To General Expenditure, viz.:						
Working Machinery, including Steam Power:						
Materials - - - - -	-	-	-	-	-	- 10 8
Labour - - - - -	-	-	-	-	-	- 1 7
Other Charges:						
Labour - - - - -	-	-	-	-	-	- 4 8
						- 16 11
						7 1 8
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - -						- 3 -
					TOTAL - - - £.	7 4 8

TURNERS' SHOPS.

Cr.

DESCRIPTION.	QUANTITY.	ACTUAL COST.				Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
		Materials.	Labour.	General Expenditure.	Rate.				
	No.	£. s. d.	£. s. d.	£. s. d.	s. d.	Per	Amount.	£. s. d.	£. s. d.
WOOLWICH:									
By Produce of New Work returned to Stock, viz.:									
Toggles, wood	4,469	5 16 -	9 6 8	- 4 -	1 5 to 6	dozen	15 11 8	- - -	- 5 -
Rounds, for ladders	187	1 18 8	1 9 10	- - 8	7 8½ to 3 2	"	2 15 4	- 13 10	- -
Other articles made	-	- 16 8	- 16 2	- - 4	- - -	-	2 - -	- - -	- 6 10
By other Returns to Stock, viz.:									
Surplus materials, &c.	-	- 8 9	- - -	- - -	- - -	-	- 8 9	- - -	- -
TOTAL	- - - £.	9 - 1	11 12 8	- 5 -	- - -	-	20 15 9	- 13 10 - 11 10	- 11 1
By Excess of Cost over Value at which the above has been returned to Stock - - -									
							- 2 -	- 2 -	
							TOTAL - - - £.	20 17 9	
CHATHAM:									
By Produce of New Work returned to Stock, viz.:									
Rounds, for ladders	144	2 16 3	- 18 -	- 7 2	- 6½	each	4 1 5	- - -	- -
Toggles, wood	224	- 5 10	- 8 -	- 3 2	- 11	dozen	1 - -	- - -	- 3 -
By other Returns to Stock, viz.:									
Work in hand	-	1 - -	- 16 8	- 6 7	- - -	-	2 3 3	- - -	- -
TOTAL	- - - £.	4 2 1	2 2 8	- 16 11	- - -	-	7 4 8	- - -	- 3 -
Net Cost of Produce less than Price at which Charged to Storekeeper - - -								- 3 -	

* Figures in *Italics* are the Cost of Produce not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.

Dr.

TURNERS' SHOPS—continued.

DESCRIPTION.	QUANTITY.	RATE.		VALUE.	
	No.	£.	s. d.	Per	£. s. d.
SHEERNESSE:					
To Value of Materials drawn from Stock in the Year, viz. :—					
Treenails, Oak, rough - - - - -	11,495	17 14 3		1,000	74 2 6
		to			
		3 19 10			
Timber Materials, of sorts - - - - -	-	-	-	-	68 4 7
Other Stores - - - - -	-	-	-	-	- 13 10
					143 - 11
To Labour on Conversions - - - - -	-	-	-	-	27 3 2
To General Expenditure, viz. :—					
Repairs and Maintenance of Machinery and Tools :					
Materials - - - - -	-	-	-	-	2 13 2
Working Machinery, including Steam Power :					
Materials - - - - -	-	-	-	-	2 14 2
Labour - - - - -	-	-	-	-	- 16 7
Other Charges :					
Materials - - - - -	-	-	-	-	- 4 11
Labour - - - - -	-	-	-	-	3 4 11
					9 13 9
To Excess of Value at which Manufactured Produce has been } returned to Stock for subsequent Issue - - - - }	-	-	-	-	179 17 10 8 18 2
					TOTAL - - - £.
					188 16 -
DEVONPORT:					
To Value of Materials drawn from Stock in the Year, viz. :—					
Timber Materials, of sorts - - - - -	-	-	-	-	84 14 6
To Labour on Conversions - - - - -	-	-	-	-	31 9 8
To General Expenditure, viz. :—					
Working Machinery, including Steam Power :					
Materials - - - - -	-	-	-	-	6 8 1
Labour - - - - -	-	-	-	-	1 15 7
Other Charges :					
Materials - - - - -	-	-	-	-	- 8 9
Labour - - - - -	-	-	-	-	2 6 1
					10 18 6
					TOTAL - - - £.
					127 2 8

- - - - - TURNERS' SHOPS--continued.

Cr.

DESCRIPTION.	QUANTITY.	ACTUAL COST.					Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*				Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
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Treenails, English Oak, mouted, of sorts	-	-	-	-	-	11,471	74 16 3	4 8 11	1 3 1	19 2 8 to 4 7 4	1,000	80 8 3	18 15 1 to 4 8 6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Nett Cost of Produce less than Price at which Charged to Storekeeper - - - £.

DEVONPORT:

By Produce of New Work returned to Stock, viz.:-											
	Coaks, wood - - - - -	6,273	53 18 5	20 7 8	- 7 6 to 1 7½	dozen	81 7 6	dozen	65 19 2	15 8	- - -
	Toggles, wood - - - - -	3,414	5 8 6	7 17 1	- 6 - to 11½	each	16 - -	each	17 10 5	- - -	1 10 5
	Rounds, for ladders - - - - -	201	8 17 4	3 4 11	- 2 9¼ to 6	dozen	13 4 11	each	19 5 5	- - -	6 - 6
	By other Returns to Stock, viz.:-										
	Surplus materials, &c. - - - - -	-	16 10 3	- - -	- - -	-	16 10 3	-	16 10 3	- - -	- - -
	TOTAL - - - - -	£.	84 14 6	31 9 8	- - -	-	127 2 8	-	119 5 3	15 8 4	7 10 11
By Excess of Cost over Value at which the above has been returned to Stock - - -										7 17 5	
TOTAL - - - - -										127 2 8	

* Figures in Italics are the Cost of Produce, not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.

Dr.

TURNERS' SHOPS—continued.

DESCRIPTION.	QUANTITY,	RATE.		VALUE.	
	<i>Feet.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
PEMBROKE:					
To Value of Materials drawn from Stock in the Year, viz. :—					
Timber Materials, of sorts - - - - -	6	- - -	-	- 7 7	
To Labour on Conversions - - - - -	- - -	- - -	-	- 6 4	- 13 11
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - -	- - -	- - -	-	- - -	- 1 7
				TOTAL - - -	- 15 6

ABSTRACT of the foregoing detailed Debit and Credit Transactions at the TURNERS'

DOCKYARDS.	Page.	DEBTOR.			
		VALUE OF			TOTAL.
		Materials.	Labour.	General Expenditure.	
		<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
WOOLWICH - - - - -	344	9 - 1	11 12 8	- 5 -	20 17 9
CHATHAM - - - - -	344	4 2 1	2 2 8	- 16 11	7 1 8
SHEERNESS - - - - -	346	143 - 11	27 3 2	9 13 9	179 17 10
DEVONPORT - - - - -	346	84 14 6	31 9 8	10 18 6	127 2 8
PEMBROKE - - - - -	348	- 7 7	- 6 4	- - -	- 13 11
TOTAL - - - £.		241 5 2	72 14 6	21 14 2	335 13 10
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - -					1 8 4
TOTAL - - - £.					336 17 2

TURNERS' SHOPS—continued.

Cr.

DESCRIPTION.	QUANTITY.	ACTUAL COST.						Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.	
		Materials.	Labour.	General Expenditure.	Rate.		Per	Amount.				
					£. s. d.	£. s. d.						
PEMBROKE:	No.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	£. s. d.		
	Tholes for Boats	24	- 2 7	- 2 4	-	- 2 5½	dozen	- 3 3	- 6 6	-	- 1 7	
	Stanchions, awning	2	- 5 -	- 4 -	-	- 4 6	each	- 4 6	- 9 -	-	-	
	TOTAL	- - - £.	- 7 7	- 6 4	-	-	-	-	- 13 11	- 15 6	-	- 1 7
NET Cost of Produce less than Price at which Charged to Storekeeper											- - -	- 1 7

* Figures in *Italics* are the Cost of Produce, not having a Rate Book value, as nearly as could be ascertained at the time the Articles were returned; the other figures are Rate Book prices.

SHOPS at the several undermentioned DOCKYARDS in the Year 1866-67.

C R E D I T O R.

Actual Cost of Articles Made and Repaired for Stock.			Value of other Returns to Stock.		Total.	Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.	Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
Materials.	Labour.	General Expenditure.	Surplus Materials, &c.	Work in Hand.				
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
8 11 4	11 12 8	- 5 -	- 8 9	-	20 17 9	20 15 9	- 2 -	-
3 2 1	1 6 -	- 10 4	-	2 3 3	7 1 8	7 4 8	-	- 3 -
142 2 -	27 3 2	7 - 7	3 12 1	-	179 17 10	188 16 -	-	8 18 2
68 4 3	31 9 8	10 18 6	16 10 3	-	127 2 8	119 5 3	7 17 5	-
- 7 7	- 6 4	-	-	-	- 13 11	- 15 6	-	- 1 7
222 7 3	71 17 10	18 14 5	20 11 1	2 3 3	335 13 10	336 17 2	7 19 5	9 2 9
TOTAL - - - £.						336 17 2		7 19 5
NET COST of Produce less than Price at which Charged to Storekeeper								1 3 4

Dr.

WHEELWRIGHTS' SHOPS. - - - - -

DESCRIPTION.	WEIGHT, &c.	RATE.		VALUE.	
DEPTFORD:	Cwt. qrs. lbs.	£. s. d.	Per	£. s. d.	£. s. d.
To Value of Materials drawn from Stock, viz. :—					
Work in hand (at its Cost to end of last Year), viz. :—					
Materials - - - - -	- - - - -	- - - - -	-	- 9 10	
Labour - - - - -	- - - - -	- - - - -	-	- 8 2	- 18 -
To Value of Materials drawn from Stock in the Year, viz. :—					
Timber Materials, of sorts - - - - -	- - - - -	- - - - -	-	10 - 4	
Other Stores - - - - -	- - - - -	- - - - -	-	11 13 5	
Articles issued for repairs - - - - -	- - - - -	- - - - -	-	47 13 4	69 7 1
To Labour on Conversions - - - - -	- - - - -	- - - - -	-	13 9 10	13 9 10
To General Expenditure, viz. :—					
Other Charges :					
Materials - - - - -	- - - - -	- - - - -	-	- - 3	- - 3
					83 15 2
To Excess of Value at which Manufactured Produce } has been returned to Stock for subsequent Issue - }	- - - - -	- - - - -	-	- - - -	14 19 2
				TOTAL - - - £.	98 14 4
WOOLWICH:					
To Value of Materials drawn from Stock, viz. :—					
Work in hand (at its Cost to end of last Year) -	- - - - -	- - - - -	-	- 19 6	- 19 6
To Value of Materials drawn from Stock in the Year, viz. :—					
Timber Materials, of sorts - - - - -	- - - - -	- - - - -	-	31 13 9	
Forgings, Iron, " - - - - -	15 1 11	3 14 8 to 1 3 4	cwt.	26 14 7	
India-rubber, sheet - - - - -	3 0 25	- 2 2	lb.	39 3 11	
Other Stores - - - - -	- - - - -	- - - - -	-	8 12 7	
Articles issued for repairs - - - - -	- - - - -	- - - - -	-	4 4 -	110 8 10
To Labour on Conversions - - - - -	- - - - -	- - - - -	-	40 18 9	40 18 9
To General Expenditure, viz. :—					
Other Charges :					
Materials - - - - -	- - - - -	- - - - -	-	- 3 7	
Labour - - - - -	- - - - -	- - - - -	-	- 3 4	- 6 11
				TOTAL - - - £.	152 14 -

WHEELWRIGHTS' SHOPS.

Cr.

DESCRIPTION.	QUANTITY.	ACTUAL COST.						Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*			Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.	
		Materials.		Labour.	General Expenditure.	Rate.		TOTAL.	Rate.	Amount.			
		£. s. d.	£. s. d.			£. s. d.	£. s. d.						£. s. d.
DEPTFORD:													
Produce of new Work returned to Stock, viz.:	- - -	14 2 -		5 2 7	- - -	- - -	- - -	19 4 7	- - -	{ 47 13 5 1 13 4 }	- - -	- 2 2	
Produce of Repaired Work returned to Stock, viz.:	- - -	47 13 4		- - -	- - -	- - -	- - -	47 13 4	- - -	71 10 -	- - -	14 17 -	
Value of articles when drawn for repairs	- - -	1 18 8		7 - 9	- - 3	- - -	- - -	8 19 8	- - -	- - -	- - -	- - -	
Value of materials, labour, and general expenditure used in repairs	- - -												
Other Returns to Stock, viz.:	- - -	6 2 11		1 14 8	- - -	- - -	- - -	7 17 7	- - -	7 17 7	- - -	- - -	
Work in hand	- - -	60 16 11		13 18 -	- - 3	- - -	- - -	83 15 2	- - -	98 14 4	- - -	14 19 2	
TOTAL - - - £.													
WOOLWICH:													
Produce of New Work returned to Stock, viz.:	No.												
Squeezes, with handles	362	39 7 3		9 - 5	- 1 6	- 2 8	each	48 9 2	- 2 6	45 5 -	3 4 2	- - -	
" Without "	250	14 8 2		4 18 2	- - 8	- 1 6½	"	19 7 -	- 1 8	20 16 8	- - -	1 9 8	
Carts, hand, small	4	21 2 1		12 13 6	- 2 2	8 9 5½	"	33 17 9	7 15 -	31 - -	2 17 9	- - -	
Wheels, timber, large	Pair.	22 10 -		6 6 1	- 1 3	28 17 4	pair	28 17 4	28 18 -	28 18 -	- - -	- - 8	
Other articles made	1	8 17 6		6 11 5	- 1 1	- - -	- - -	15 10 -	- - -	{ - 47 9 16 - 2 }	- - -	1 7 11	
Produce of Repaired Work returned to Stock, viz.:	- - -												
Value of articles when drawn for repairs	- - -	4 4 -		- - -	- - -	- - -	- - -	4 4 -	- - -	6 6 -	- 3 1	- - -	
Value of materials, labour, and general expenditure used in repairs	- - -	- 15 8		1 9 2	- - 3	- - -	- - -	2 5 1	- - -	- - -	- - -	- - -	
Other Returns to Stock, viz.:	- - -												
Surplus materials, &c.	- - -	- 3 8		- - -	- - -	- - -	- - -	- 3 8	- - -	- 3 8	- - -	- - -	
TOTAL - - - £.													
By Excess of Cost over Value at which the above has been returned to Stock - - -													
										3 6 9	3 6 9		
										152 14 -	152 14 -		

Figures in Italics are the Cost of Produce, not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.
0.89.

- WHEELWRIGHTS' SHOPS—continued.

Cr.

DESCRIPTION.	QUANTITY.	A C T U A L C O S T.					Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.	
		Materials.	Labour.	General Expenditure.	Rate.	Total.	Rate.	Amount.			
CHATHAM:											
By Produce of New Work returned to Stock, viz. :—											
Carts, hand, strapped with iron, for carrying iron plates	6	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	£. s. d.
" Sling, small, with crank axles	6	66 1 8	17 11 9	1 6 4	14 3 3½	84 19 9	each	14 3 3½	84 19 9	—	—
" For shavings, with tilt, covered with canvas	1	38 9 7	17 1 2	1 5 7	9 9 4½	56 16 4	"	9 9 8	56 15 6	—	—
Vans, light, with springs	2	13 — 7	8 17 4	— 13 3	22 11 2	22 11 2	"	22 11 2	22 11 2	—	—
Other articles made	-	47 17 3	33 19 3	2 10 11	43 6 11	84 7 5	"	43 4 6	84 2 -	- 5 5	—
	-	6 19 9	5 15 -	- 8 8	-	13 3 5	-	40 17 6	7 18 2 4 15 2	- 10 1	—
By other Returns to Stock, viz. :—											
Surplus materials, &c.	-	14 - 6	-	- - 2	-	14 - 8	-	-	14 - 8	—	—
Work in hand	-	14 - 4	1 18 4	- 1 10	-	16 - 6	-	-	16 - 6	—	—
TOTAL	- - - £.	200 9 8	85 2 10	6 6 9	- - -	291 19 3	- - -	- - -	291 2 11	- 16 4	—
By Excess of Cost over Value at which the above has been returned to Stock											
						- 16 4	TOTAL				
						291 19 3					
SHEERNESS:											
By Produce of New Work returned to Stock, viz. :—											
Carriages, aling, extra strong, for Armstrong guns	2	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Waggon, for conveying copper	1	47 19 5	15 5 8	- 16 4	36 6 5	64 1 5	each	18 - -	31 15 -	32 6 5	—
Trucks, coal	12	13 - 5	8 12 11	- 9 3	27 15 -	22 2 7	"	27 17 6	21 47 6	- 5 1	—
Squeeges, with handles	96	6 11 -	3 18 11	- 4 3	- 17 10	10 14 2	"	1 1 -	12 12 -	-	1 17 10
Troughs, wood, for grindstones	24	5 14 8	2 - 8	- 2 -	- 1 7½	7 17 4	"	- 2 6	12 - -	-	4 2 8
Other articles made	-	3 18 4	3 1 6	- 3 3	- 5 11½	7 3 1	"	- 12 -	14 8 -	-	7 4 11
	-	53 14 7	8 16 7	- 9 6	-	68 - 8	-	-	8 43 6 58 14 2	- 13 -	—
By Produce of Repaired and Altered Work returned to Stock, viz. :—											
Value of articles when drawn for repairs, &c.	-	15 6 1	-	- - -	-	15 6 1	-	-	22 19 1	-	3 15 9
Value of materials, labour, and general expenditure used in repairs, &c.	-	- 1 9	3 11 8	- 3 10	- - -	3 17 3	-	-	-	-	—
By other Returns to Stock, viz. :—											
Surplus materials, &c.	-	11 18 1	-	- - -	-	11 18 1	-	-	11 18 1	—	—
Work in hand	-	2 - 8	2 3 11	- 2 4	-	4 6 11	-	-	4 6 11	—	—
TOTAL	- - - £.	165 5 -	47 11 10	2 10 9	- - -	215 7 7	- - -	- - -	199 4 3	33 4 6	17 1 2
						-	TOTAL				
						16 3 4					
						215 7 7					
By Excess of Cost over Value at which the above has been returned to Stock											
						- - -	TOTAL				
						- - -					

* Figures in *Italics* are the Cost of Produce, not having a Rate Book value, as nearly as could be ascertained at the time the Articles were returned; the other figures are Rate Book prices.

Dr. WHEELWRIGHTS' SHOPS—continued. - - - - -						
DESCRIPTION.	WEIGHT.			RATE.		VALUE.
	Tons. cwt. qrs. lbs.			£. s. d.	Per	£. s. d.
PORTSMOUTH:						£. s. d.
To Value of Materials drawn from Stock, viz.:						
Work in hand (at its Cost to end of last Year), viz.:						
Materials - - - - -	-	-	-	-	-	475 16 5
Labour - - - - -	-	-	-	-	-	86 4 -
General Expenditure - - - - -	-	-	-	-	-	18 8 3
						580 8 8
To Value of Materials drawn from Stock in the Year, viz.:						
Timber Materials, of sorts - - - - -	-	-	-	-	-	277 4 10
Forgings, Iron, of sorts - - - - -	2	3	2 13	3 14 8 to 1 3 4	cwt.	61 3 11
Iron, of sorts - - - - -	3	8	3 3	various	ton	40 5 1
Other Stores - - - - -	-	-	-	-	-	65 17 3
Articles issued for repairs and alterations - - - - -	-	-	-	-	-	124 3 1
						568 14 2
To Labour on Conversions - - - - -	-	-	-	-	-	245 2 3
						245 2 3
To General Expenditure, viz.:						
Repairs and Maintenance of Machinery and Tools:						
Materials - - - - -	-	-	-	-	-	- 19 7
Labour - - - - -	-	-	-	-	-	5 - 10
Working Machinery, including Steam Power:						
Materials - - - - -	-	-	-	-	-	28 - 11
Labour - - - - -	-	-	-	-	-	6 8 6
Other Charges:						
Materials - - - - -	-	-	-	-	-	1 10 5
Labour - - - - -	-	-	-	-	-	- 7 -
						42 7 3
TOTAL - - - - - £.						1,436 12 4

WHEELWRIGHTS' SHOPS—continued.

Cr.

DESCRIPTION.	QUANTITY.	ACTUAL COST.				Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
		Materials.	Labour.	General Expenditure.	Rate.				
	No.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.
PORTSMOUTH:									
Produce of New Work returned to Stock, viz.:—									
Trucks, railway, strong, to carry 20 tons	10	481 9 2	93 17 6	17 4 6	59 5 1½	each	47 6 8	(a) 308 11 2	—
" Coal, or sack	10	5 4 —	4 4 5	— 15 6	1 — 4¾	"	1 1 —	—	— 6 1
Boxes, horse, lined and padded	15	111 17 —	55 11 9	10 3 11	11 16 10	"	12 — —	—	2 7 4
Carts, coal, extra strong	6	94 6 5	45 13 11	8 7 7	24 14 8	"	17 — —	46 7 11	—
" Horse	4	52 7 5	25 15 7	4 14 8	26 19 9 14 9 1	"	26 — — 14 10 —	7 17 8	—
" Hand	4	22 2 6	13 3 1	2 8 3	9 8 6 9 8 4	"	12 10 — 7 15 —	—	2 16 2
Rollers, Elm, for sawyers, 6 feet	80	47 16 2	9 5 —	1 13 11	— 13 —½	"	— 10 6	11 10 1	—
Reels, hose, on carriage, for fire engines	3	13 8 2	12 1 4	2 4 3	9 4 7	"	9 13 4	—	1 6 3
Wheels, cart, 5 feet in diameter	6	13 11 4	5 13 9	1 — 11	3 7 8	"	3 3 —	1 8 —	—
Other articles made	—	52 7 1	35 9 6	6 10 —	— — —	—	— — —	8 5 4	—
Produce of Repaired and Altered Work returned to Stock, viz.:—									
Value of articles when drawn for repairs, &c.	—	124 3 1	—	—	—	—	—	—	—
Value of materials, labour, and general expenditure used in repairs, &c.	—	18 18 5	30 10 5	5 12 —	—	—	—	—	— 19 8
Other Returns to Stock, viz.:—									
Surplus materials, &c.	—	6 19 10	—	—	—	—	—	—	—
Total	—	1,044 10 7	931 6 3	60 15 6	—	—	—	384 — 2	7 15 0
						By Excess of Cost over Value at which the above has been returned to Stock		— £.	
						TOTAL		1,436 12 4	

* Figures in *Italics* are the cost of Produce, not having a Rate Book value, as nearly as could be ascertained at the time the Articles were returned; the other figures are Rate Book prices.

(a) This apparent cost of Produce more than price at which charged to Storekeeper is explained by the following statement of the Officers, viz.:—“The estimated value inserted in the column of Rate Book Value, represents the value of six trucks only, the two four having been returned to store during the preceding year, but their cost was included in the amount brought forward as a debit charge for ‘Work in hand’ in 1866-67. In addition to this, larger and heavier wheels and axles were introduced at the Factory than was included in the Estimate.”

Dr.

WHEELWRIGHTS' SHOPS—continued.

DESCRIPTION.	WEIGHT.	RATE.		VALUE.	
DEVONPORT:	Tons. cwt. qrs. lbs.	£. s. d.	Per	£. s. d.	£. s. d.
To Value of Materials drawn from Stock, viz.:—					
Work in hand (at its Cost to end of last Year), viz.: —					
Materials - - - - -	- - -	- - -	-	2 8 -	
Labour - - - - -	- - -	- - -	-	- 3 10	2 11 10
To Value of Materials drawn from Stock in the Year, viz: —					
Timber Materials, of sorts - - - - -	- - -	- - -	-	52 14 10	
Forgings, Iron, of sorts - - - - -	2 6 0 0	3 14 8 to 1 3 4	cwt.	88 19 4	
Other Stores - - - - -	- - -	- - -	-	21 12 1	
Articles issued for repairs and alterations - - -	- - -	- - -	-	2 17 4	166 3 7
To Labour on Conversions - - - - -	- - -	- - -	-	56 16 7	56 16 7
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - - }	- - -	- - -	-	- - -	225 12 - 2 4 6
TOTAL - - - £.					227 16 6
PEMBROKE:					
To Value of Materials drawn from Stock, viz.:—					
Work in hand (at its Cost to end of last Year), viz.:—					
Materials - - - - -	- - -	- - -	-	93 6 6	
Labour - - - - -	- - -	- - -	-	16 - 8	109 7 2
To Value of Materials drawn from Stock in the Year, viz.:—					
Timber Materials, of sorts - - - - -	- - -	- - -	-	18 5 1	
Forgings, Iron, of sorts - - - - -	1 3 0 11½	various	cwt.	27 5 8	
Castings, „ - - - - -	0 12 0 16	- 10 9	„	6 10 5	
Other Stores - - - - -	- - -	- - -	-	4 16 7	56 17 9
To Labour on Conversions - - - - -	- - -	- - -	-	44 17 2	44 17 2
To General Expenditure, viz:—					
Other Charges:					
Labour - - - - -	- - -	- - -	-	1 19 1	1 19 1
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - - }	- - -	- - -	-	- - -	213 1 2 7 8 7
TOTAL - - - £.					220 9 9

- WHEELWRIGHTS' SHOPS—continued.

Cr.

DESCRIPTION.	QUANTITY.	ACTUAL COST.					Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
		Materials.	Labour.	General Expenditure.	Rate.	TOTAL.				
	No.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	£. s. d.
DEVONPORT:										
Produce of New Work returned to Stock, viz.:										
Reels, hawser	4	35 6 -	10 4 10	-	13 3 6 9 12 -	each	45 10 10	45 8 6	- 2 4	-
Carts, hand	3	17 8 11	6 8 10	-	9 7 - 5 3 9	"	23 17 9	30 10 -	-	6 12 3
Waggon, for chips	1	16 4 -	6 8 5	-	22 12 5	"	22 12 5	16 - -	6 12 5	-
Trucks, on four iron wheels	2	14 - 8	2 3 -	-	8 1 10	"	16 3 8	46 3 8	-	-
Handles, mop	806	5 16 1	9 17 5	-	- 4 8	dozen	15 13 6	13 19 10	1 13 8	-
Other articles made	-	30 11 2	10 14 9	-	-	-	41 5 11	48 8 - 29 12 1	-	6 14 2
Produce of Repaired and Altered Work returned to Stock, viz.:										
Value of articles when drawn for repairs, &c.	-	5 5 4	-	-	-	-	5 5 4	-	-	-
Value of materials and labour used in repairs, &c.	-	3 4 2	2 2 -	-	-	-	5 6 2	7 18 -	2 13 6	-
other Returns to Stock, viz.:										
Surplus materials, &c.	-	- 12 7	-	-	-	-	- 12 7	-	-	-
Work in hand	-	40 2 8	9 1 2	-	-	-	49 3 10	49 3 10	-	-
TOTAL	- - - £.	168 11 7	57 - 5	-	-	-	225 12 -	227 16 6	11 1 11	13 6 5
PEMBROKE:										
Produce of New Work returned to Stock, viz.:										
Trucks, rail or tramway	6	101 8 2	20 19 10	- 14 8	20 10 5	each	123 2 8	422 8 -	- 14 8	-
Waggons, hand, on iron wheels	6	24 16 5	8 2 1	- 5 8	5 10 8	"	33 4 2	32 48 6	- 5 8	-
Handspikes, Oak	389	4 13 6	20 17 2	- 14 7	- 16 2½	dozen	26 5 3	34 16 11	-	8 11 8
Other articles made	-	12 8 3	5 17 5	- 4 2	-	-	18 9 10	43 5 9 5 1 4	- 2 9	-
other Returns to Stock, viz.:										
Surplus materials, &c.	-	3 4 -	-	-	-	-	3 4 -	3 4 -	-	-
Work in hand	-	3 13 11	5 1 4	-	-	-	8 15 3	8 45 3	-	-
TOTAL	- - - £.	150 4 3	60 17 10	1 19 1	-	-	213 1 2	220 9 9	1 3 1	8 11 8
NET COST OF PRODUCE LESS THAN PRICE AT WHICH CHARGED TO STOREKEEPER - - - £.										
NET COST OF PRODUCE LESS THAN PRICE AT WHICH CHARGED TO STOREKEEPER - - - £.										
NET COST OF PRODUCE LESS THAN PRICE AT WHICH CHARGED TO STOREKEEPER - - - £.										

* Figures in Italics are the Cost of Produce, not having a Rate Book value, as nearly as could be ascertained at the time the Articles were returned; the other figures are Rate Book prices.

WHEELWRIGHTS' SHOPS—continued. - - - -

ABSTRACT of the foregoing detailed Debit and Credit Transactions a

DOCKYARDS.	Page.	D E B T O R.			
		V A L U E O F			TOTAL.
		Materials.	Labour.	General Expenditure.	
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
DEPTFORD - - - - -	350	69 16 11	13 18 -	- - 3	83 15
WOOLWICH - - - - -	350	111 8 4	40 18 9	- 6 11	152 14
CHATHAM - - - - -	352	200 9 8	85 2 10	6 6 9	291 19
SHEERNESS - - - - -	352	165 5 -	47 11 10	2 10 9	215 7
PORTSMOUTH - - - - -	354	1,044 10 7	331 6 3	60 15 6	1,436 12
DEVONPORT - - - - -	356	168 11 7	57 - 5	- - -	225 12
PEMBROKE - - - - -	356	150 4 3	60 17 10	1 19 1	213 1
TOTAL - - - £.		1,910 6 4	636 15 11	71 19 3	2,619 1

WHEELWRIGHTS' SHOPS—continued.

WHEELWRIGHTS' SHOPS of the several undermentioned DOCKYARDS in the Year 1866-67.

C R E D I T O R.

Actual Cost of Articles Made and Repaired for Stock.				Value of other Returns to Stock.		TOTAL.	Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.	Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
Materials.	Labour.	General Expenditure.	TOTAL.	Surplus Materials, &c.	Work in Hand.				
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
63 14 -	12 3 4	- - 3	75 17 7	- - -	7 17 7	83 15 2	98 14 4	- - -	14 19 2
111 4 8	40 18 9	- 6 11	152 10 4	- 3 8	- - -	152 14 -	149 7 3	3 6 9	- - -
172 8 10	83 4 6	6 4 9	261 18 1	14 - 8	16 - 6	291 19 3	291 2 11	- 16 4	- - -
151 6 3	45 7 11	2 8 5	199 2 7	11 18 1	4 6 11	215 7 7	199 4 3	16 3 4	- - -
37 10 9	331 6 3	60 15 6	1,429 12 6	6 19 10	- - -	1,436 12 4	1,060 7 8	376 4 8*	- - -
17 16 4	47 19 3	- - -	175 15 7	- 12 7	49 3 10	225 12 -	227 16 6	- - -	2 4 6
14 6 4	55 16 6	1 19 1	201 1 11	3 4 -	8 15 3	213 1 2	220 9 9	- - -	7 8 7
80 7 2	616 16 6	71 14 11	2,495 18 7	36 18 10	86 4 1	2,619 1 6	2,247 2 8	396 11 1	24 12 3
By Excess of Cost over Value at which the above has been returned to Stock - - - -							371 18 10	371 18 10	
TOTAL - - - £.							2,619 1 6		

* See page 355 for explanation of this difference.

Dr.

COOPERS' SHOPS.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.	
WOOLWICH:		£. s. d.	Per	£. s. d.	£. s. d.
To Value of Materials drawn from Stock, viz.:					
Work in hand (at its Cost to end of last Year), viz.:					
Materials - - - - -	- - - - -	- - - - -	-	12 2 8	
Labour - - - - -	- - - - -	- - - - -	-	- 8 -	
General Expenditure - - - - -	- - - - -	- - - - -	-	- - 2	12 10
To Value of Materials drawn from Stock in the Year, viz.:					
Sundry Stores - - - - -	- - - - -	- - - - -	-	1 19 5	
Articles issued for repairs - - - - -	- - - - -	- - - - -	-	43 - 4	44 19
To Labour on Conversions - - - - -	- - - - -	- - - - -	-	8 - -	8 -
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - - - -	- - - - -	- - - - -	-	- - -	65 10 10 7
				TOTAL - - - £.	75 18
SHEERNESS:					
To Value of Materials drawn from Stock in the Year, viz.:					
Sundry Stores - - - - -	- - - - -	- - - - -	-	1 14 1	1 14
To Labour on Conversions - - - - -	- - - - -	- - - - -	-	2 2 2	2 2
To General Expenditure, viz.:					
Other Charges—Labour - - - - -	- - - - -	- - - - -	-	- - 5	- -
				TOTAL - - - £.	3 16
DEVONPORT:					
To Value of Materials drawn from Stock in the Year, viz.:					
Sundry Stores - - - - -	- - - - -	- - - - -	-	2 1 2	
Articles issued for repairs and alterations - - - - -	- - - - -	- - - - -	-	69 4 1	71 5
To Labour on Conversions - - - - -	- - - - -	- - - - -	-	33 18 6	33 18
				TOTAL - - - £.	105 3

COOPERS' SHOPS.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	ACTUAL COST.						Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*			Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.	
		Materials.	Labour.	General Expenditure.	Rate.	Per	£. s. d.	£. s. d.	Amount.				
										TOTAL.			
WOOLWICH:													
Produce of Repaired Work returned to Stock, viz.:	- - -	54 10 5	- - -	- - -	- - -	-	54 10 5	- - -	- - -	-	10 7 7	-	
Value of articles when drawn for repairs	- - -	2 7 7	8 - -	- - -	- - -	-	10 7 7	- - -	- - -	-	10 7 7	-	
Value of materials and labour used in repairs	- - -	- 12 7	- - -	- - -	- - -	-	- 12 7	- - -	- - -	-	-	-	
By other Returns to Stock, viz.:	- - -	57 10 7	8 - -	- - -	- - -	-	65 10 7	- - -	- - -	-	10 7 7	-	
Surplus materials, &c.	- - -	- 12 7	- - -	- - -	- - -	-	- 12 7	- - -	- - -	-	-	-	
SHEERNES:													
Produce of New Work returned to Stock, viz.:	No.	1 14 1	2 2 2	- - 5	various	each	3 16 8	various	each	3 15 1	- 1 7	-	
Pails, Tubs, &c.	16	1 14 1	2 2 2	- - 5	various	each	3 16 8	various	each	3 15 1	- 1 7	-	
TOTAL	- - - £.	1 14 1	2 2 2	- - 5	- - -	-	3 16 8	- - -	- - -	- 1 7	-	-	
DEVONPORT:													
Produce of Repaired and Altered Work returned to Stock, viz.:	- - -	69 4 1	- - -	- - -	- - -	-	69 4 1	- - -	- - -	- 1 7	-	-	
Value of articles when drawn for repairs, &c.	- - -	2 1 2	33 13 6	- - -	- - -	-	35 19 8	- - -	- - -	3 16 8	-	-	
Value of materials and labour used in repairs, &c.	- - -	71 5 3	33 13 6	- - -	- - -	-	105 3 9	- - -	- - -	3 15 2	-	-	
By Excess of Cost over Value at which the above has been returned to Stock													
TOTAL - - - £. 105 3 9													

* Figures in Italics are the Cost of Produce, not having a Rate Book value, as nearly as could be ascertained at the time the Articles were returned; the other figures are Rate Book prices.

Dr. COOPERS' SHOPS—continued. - - - - -					
DESCRIPTION.		QUANTITY, WEIGHT, &c.		RATE.	
				VALUE.	
PEMBROKE:				£. s. d.	£. s. d.
To Value of Materials drawn from Stock in the Year, viz.:					
Sundry Stores - - - - -				- 10 11	
To Labour on Conversions - - - - -				- 8 -	
				TOTAL - - - £.	- 18 11

ABSTRACT of the foregoing detailed Debit and Credit Transactions at the

DOCKYARDS.	Page.	DEBTOR.			
		VALUE OF			TOTAL.
		Materials.	Labour.	General Expenditure.	
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
WOOLWICH - - - - -	360	57 10 7	8 - -	- - -	65 10 7
SHEERNESS - - - - -	360	1 14 1	2 2 2	- - 5	3 16 8
DEVONPORT - - - - -	360	71 5 3	33 18 6	- - -	105 3 9
PEMBROKE - - - - -	362	- 10 11	- 8 -	- - -	- 18 11
TOTAL - - - £.		131 - 10	44 8 8	- - 5	175 9 11
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - -					7 - 10
					TOTAL - - - £. 182 10 9

COOPERS' SHOPS -continued.

C.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	ACTUAL COST.						Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.		
		Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	Rate.	Amount.				
PEMBROKE:		No.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	£ s. d.		
By Produce of New Work returned to Stock, viz.:												
	Pails, wood	6	- 9 7	- 8 -	-	- 2 11½	each	- 17 7	- 2 11½	each	- 47 7	-
By other Returns to Stock, viz.:												
	Surplus materials, &c.	-	- 1 4	-	-	-	-	- 1 4	-	-	- 1 4	-
TOTAL		- - - £.	- 10 11	- 8 -	-	-	-	- 18 11	-	-	- 18 11	-

COOPERS' SHOPS of the several undermentioned DOCKYARDS in the Year 1866-67.

C R E D I T O R.

Actual Cost of Articles Made and Repaired for Stock.				Value of other Returns to Stock.		TOTAL.	Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.	Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
Materials.	Labour.	General Expenditure.	TOTAL.	Surplus Materials, &c.	Work in Hand.				
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
56 18 -	8 - -	- - -	64 18 -	- 12 7	- - -	65 10 7	75 18 2	- - -	10 7 7
1 14 1	2 2 2	- - 5	3 16 8	- - -	- - -	3 16 8	3 15 1	- 1 7	-
71 5 3	33 18 6	- - -	105 3 9	- - -	- - -	105 3 9	101 18 7	3 5 2	-
- 9 7	- 8 -	- - -	- 17 7	- 1 4	- - -	- 18 11	- 18 11	-	-
130 0 11	44 8 8	- - 5	174 16 -	- 13 11	- - -	175 9 11	182 10 9	3 6 9	10 7 7
NET COST of Produce less than Price at which Charged to Storekeeper - - - £.									3 6 9
									7 - 10

* Figures in *Italics* are the Cost of Produce, not having a Rate Book value, as nearly as could be ascertained at the time the Articles were returned; the other figures are Rate Book prices.

Dr.

MILLRIGHTS' SHOPS - - - -

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.	
CHATHAM:	Tons.cwt. qrs. lbs.	£. s. d.	Per	£. s. d.	£. s. d.
To Value of Materials drawn from Stock, viz.:					
Work in hand (at its Cost to end of last Year), viz.:					
Materials - - - - -	- - - - -	- - - - -	-	247 14 4	
Labour - - - - -	- - - - -	- - - - -	-	42 7 2	
General Expenditure - - - - -	- - - - -	- - - - -	-	10 4 6	
To Value of Materials drawn from Stock in the Year, viz.:					900 6 -
Boltstaves, Muntz's metal - - - - -	12 2 0 0	- - 8½	lb.	988 3 4	
Castings, metal, of sorts - - - - -	5 8 2 21	- - 9¼ to - - 8	"	445 18 1	
Plates, iron, of sorts - - - - -	11 3 1 25	24 10 - to 10 9 2	ton	184 - 7	
Forgings, iron, of sorts - - - - -	0 6 3 8	3 14 8 to 1 3 4	cwt.	17 18 -	
Other Stores - - - - -	- - - - -	- - - - -	-	114 10 5	
Articles issued for repairs - - - - -	- - - - -	- - - - -	-	435 6 6	2,185 16 11
To Labour on Conversions - - - - -	- - - - -	- - - - -	-	437 19 2	437 19 2
To General Expenditure, viz.:					
Repairs and Maintenance of Machinery and Tools:					
Materials - - - - -	- - - - -	- - - - -	-	26 17 4	
Labour - - - - -	- - - - -	- - - - -	-	18 - 5	
Working Machinery, including Steam Power:					
Materials - - - - -	- - - - -	- - - - -	-	31 15 8	
Labour - - - - -	- - - - -	- - - - -	-	3 17 11	
Other Charges:					
Materials - - - - -	- - - - -	- - - - -	-	94 5 8	
Labour - - - - -	- - - - -	- - - - -	-	37 6 7	
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue	- - - - -	- - - - -	-	- - -	212 3 7
					3,136 5 8
					326 11 -
					212 3 7
					3,462 16 8
				</	

MILLWRIGHTS' SHOPS.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	ACTUAL COST.					Rate Book Price, or Value at which Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*			Cost of Produce more than Price at which Charged to Storekeeper.
		Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	Rate.		Amount.	
							£. s. d.	£. s. d.		
CHATHAM:										
By Produce of New Work returned to Stock, viz.:	Tons, cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Screws, Muntz's metal, $\frac{3}{4}$ and $\frac{1}{2}$ inch -	3 17 1 10	352 11 8	61 15 8	19 4 1	- 1 - $\frac{1}{2}$ - 1 -	lb.	493 11 5	- 1 1	469 3 10	- - - 35 12 5
Cocks, "Kingston's" - 7 inches	0 4 2 9	27 5 4	7 12 9	2 5 5	- 1 5 $\frac{1}{2}$	"	37 3 6	- 1 8 $\frac{1}{2}$	43 16 4	- - - 6 12 10
" - - - 6 "	0 3 2 18	14 12 -	3 19 2	1 3 9	- - 11 $\frac{1}{2}$	"	19 14 11	- 1 10	37 11 8	- - - 17 16 9
" - - - 5 "	0 3 0 3	11 14 4	5 6 8	1 8 9	- 1 1	"	18 9 9	- 1 10	31 1 6	- - - 12 11 9
" - - - 4 "	0 4 0 23	19 3 1	10 14 -	3 4 4	- 1 4 $\frac{1}{2}$	"	33 1 5	- 2 -	47 2 -	- - - 14 - 7
" - - - 3 "	0 1 1 6	5 5 5	2 16 10	- 17 9	- 1 2 $\frac{1}{2}$	"	9 - -	- 2 -	- 14 12 -	- - - 5 12 -
Valves " - - - 7 "	0 11 3 19	53 3 2	11 19 8	3 2 2	- 1 - $\frac{1}{2}$	"	68 5 -	- 1 8 $\frac{1}{2}$	114 - 7	- - - 45 15 7
" - - - 6 "	0 7 3 27	35 14 4	8 12 10	2 4 6	- 1 - $\frac{1}{2}$	"	46 11 8	- 1 10	82 - 10	- - - 35 9 2
" - - - 5 "	0 5 2 4	20 8 9	11 11 2	3 3 9	- 1 1 $\frac{1}{2}$	"	35 3 8	- 1 10	56 16 8	- - - 21 13 -
" - - - 4 "	0 9 1 8	40 3 5	11 18 9	3 8 7	- 1 - $\frac{1}{2}$	"	55 10 -	- 2 -	104 8 -	- - - 48 17 3
" - - - 3 "	0 2 3 7	13 15 5	5 13 8	1 15 6	- 1 4	"	21 4 7	- 2 -	31 10 -	- - - 10 5 5
" Sluice - - - 7 "	0 3 3 27	16 13 2	4 11 10	1 8 7	- 1 -	"	22 13 7	- 1 -	22 7 -	- - - 6 7
" - - - 5 "	0 3 2 10	14 18 11	5 2 1	1 11 9	- 1 1	"	21 12 9	- 1 - $\frac{1}{2}$	21 7 4	- - - 5 5
" - - - 3 "	0 2 1 10	9 16 3	5 3 4	1 12 2	- 1 3	"	16 11 9	- 1 3	16 7 6	- - - 4 3
Bolts and nuts, Muntz's metal - - -	0 6 3 20	29 2 3	9 18 6	3 1 8	- 1 1	"	42 2 5	- 1 3	48 10 -	- - - 6 7 7
Flaps, scupper, metal - - -	0 4 3 18	20 12 11	6 14 4	2 1 9	- 1 1	"	29 9 -	- 1 2	32 1 8	- - - 2 12 8
Other articles made - - -	- - -	119 11 5	98 19 -	30 2 9	- - -	-	248 13 2	- - -	455 3 11 108 1 2	- - - 5 8 1
By Produce of Repaired Work returned to Stock, viz.:										
Value of articles when drawn for repairs	- - -	397 19 10	- - -	- - -	- - -	-	397 19 10	- - -	597 1 11	- - - 69 8 4
Value of materials, labour, and general expenditure used in repairs	- - -	17 3 7	85 18 10	26 11 4	- - -	-	129 13 9	- - -	- - -	- - -
By other Returns to Stock, viz.:										
Surplus materials, &c.	- - -	431 13 11	- - -	76 18 7	- - -	-	508 12 6	- - -	- - -	- - -
Work in hand - - -	- - -	782 2 1	121 17 3	37 - 11	- - -	-	941 - 3	- - -	- - -	- - -
TOTAL - - - £.		2,433 11 3	480 6 4	222 8 1	- - -	-	3,136 5 8	- - -	3,462 16 8	332 15 4 6 4 4

Net Cost of Produce less than Price at which Charged to Storekeeper - - - £. +336 11 -

* Figures in *Italics* are the Cost of Produce, not having a Rate Book value, as nearly as could be ascertained at the time the Articles were returned; the other figures are Rate Book prices.
† The Cost of Produce less than Price at which Charged to Storekeeper was caused, as reported by the officers, by the "Kingston's" cocks and valves being fitted, principally, for iron ships, which, from their arrangement, require less labour than in fitting these articles for wooden ships.

Dr.

MILLWRIGHTS' SHOPS—continued.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.	
		£. s. d.	Per	£. s. d.	£. s. d.
PEMBROKE:					
To Value of Materials drawn from Stock, viz.:					
Work in hand (at its Cost to end of last Year)	- - - - -	-	-	10 17 5	10 17 5
				TOTAL - - - £.	10 17 5

ABSTRACT of the foregoing detailed Debit and Credit Transactions at the

DOCKYARDS.	Page.	DEBTOR.			
		VALUE.			TOTAL.
		Materials.	Labour.	General Expenditure.	
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
CHATHAM - - - - -	364	2,433 11 3	480 6 4	222 8 1	3,136 5 8
PEMBROKE - - - - -	366	10 17 5	- - -	- - -	10 17 5
TOTAL - - - £.		2,444 8 8	480 6 4	222 8 1	3,147 3 1
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - -					326 11 -
TOTAL - - - £.					3,473 14 1

MILLWRIGHTS' SHOPS—continued.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	A C T U A L C O S T.					Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
		Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	Rate.	Amount.		
PEMBROKE:		£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	£. s. d.
	By Returns to Stock, viz.:									
	Work in hand	- - - - -	8 5 9	2 11 8	- - - - -	10 17 5	- - - - -	10 17 5	- - - - -	- - - - -
	TOTAL - - - £.	8 5 9	2 11 8	- - - - -	10 17 5	- - - - -	10 17 5	- - - - -	- - - - -	- - - - -

MILLWRIGHTS' SHOPS of the several undermentioned Dockyards in the Year 1866-67.

CREDITOR.

Actual Cost of Articles Made and Repaired for Stock.				Value of other Returns to Stock.		TOTAL.	Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.	Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
Materials.	Labour.	General Expenditure.	TOTAL.	Surplus Materials, &c.	Work in Hand.				
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1,219 15 3	328 9 1	108 8 7	1,686 12 11	508 12 6	941 - 3	3,136 5 8	3,462 16 8	-	† 326 11 -
					10 17 5	10 17 5	10 17 5	-	-
1,219 15 3	328 9 1	108 8 7	1,686 12 11	508 12 6	951 17 8	3,147 3 1	3,473 14 1	-	362 11 8
Net Cost of Produce less than Price at which Charged to Storekeeper								- - - £.	326 11 -

* Figures in Italics are the Cost of Produce, not having a Rate Book value, as nearly as could be ascertained at the time the Articles were returned; the other figures are Rate Book prices.

† See page 365 for explanation of this difference.

Dr. **LOCKSMITHS', BRAZIERS', AND TINMEN'S SHOPS.**

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.	
	<i>Tons. cwt. grs. lbs.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
WOOLWICH:					
To Value of Materials drawn from Stock, viz:—					
Work in hand (at its Cost to end of last Year)	- - - -	- - -	-	53 14 9	53 14 9
To Value of Materials drawn from Stock in the Year, viz:—					
Copper, Sheet - - - - -	2 6 1 14	- - 10½	lb.	232 13 9	
Brass, Sheet - - - - -	0 2 3 6½	4 12 - 4 5 -	cwt.	12 13 7	
Other Stores - - - - -	- - - -	- - -	-	54 - 11	
Articles issued for repairs and alterations	- - - -	- - -	-	253 4 2	552 12 5
To Labour on Conversions - - - - -	- - - -	- - -	-	292 13 10	292 13 10
To General Expenditure, viz:—					
Repairs and Maintenance of Machinery and Tools:					
Materials - - - - -	- - - -	- - -	-	4 10 11	
Labour - - - - -	- - - -	- - -	-	3 8 2	
Other Charges:					
Materials - - - - -	- - - -	- - -	-	6 17 4	
Labour - - - - -	- - - -	- - -	-	17 - 11	31 17 4
TOTAL - - - £.					930 18 4

LOCKSMITHS', BRAZIER'S, AND TINMEN'S SHOPS.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.		ACTUAL COST.					Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
			Materials.	Labour.	General Expenditure.	Rate.	TOTAL.				
No.	Cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	Per	£. s. d.	£. s. d.	
WOOLWICH:											
By Produce of New Work returned to Stock, viz:—											
Cisterns, water, Copper	91	16 2 10½	87 15 2	57 - 10	6 4 2	- 1 7½	lb.	151 - 2	- 1 9	162 11 9	-
Funnels for Cabin stores, Copper	-	5 1 15½	27 6 8	13 19 11	1 10 6	- 1 5	"	42 17 1	- 1 9	52 15 10	-
Funnels for Masts, Copper	61	3 1 8	15 18 8	15 17 5	1 14 7	- 1 9½	"	33 10 8	- 1 9	32 11 5	- 19 3
Lanterns, Store-room, Copper	9	2 1 22	12 2 3	11 15 10	1 5 9	- 1 10	"	25 3 10	- 2 4	31 19 4	-
Shades for Bittacles, with lamps, complete	8	0 1 24½	4 6 3	16 6 9	1 15 6	- 8 6½	"	22 8 6	- 8 -½	24 2 3	1 6 3
Other articles made	-	-	32 11 9	50 - 3	5 9 -	-	-	88 1 -	-	{ 14 1 6 } 46 3 -	27 16 6
By Produce of Repaired and Altered Work returned to Stock, viz:—											
Value of Articles when drawn for repairs, &c.	-	-	244 7 4	-	-	-	-	244 7 4	-	376 17 2	38 6 9
Value of materials, labour, and general expenditure used in repairs, &c.	-	-	31 18 2	125 5 9	13 12 8	-	-	170 16 7	-	-	-
By other Returns to Stock, viz:—											
Surplus materials, &c.	-	-	125 2 4	-	-	-	-	125 2 4	-	125 2 4	-
Articles found unfit for repair, and returned to Stock at Value at which charged to Shop.	-	-	10 18 -	-	-	-	-	10 18 -	-	10 18 -	-
Work in hand	-	-	14 - 7	2 7 1	- 5 2	-	-	16 12 10	-	16 12 10	-
Total - - - £.			606 7 2	292 13 10	31 17 4	-	-	930 18 4	-	890 15 5	68 8 9
										28 5 10	
										28 5 10	
										40 2 11	
										930 18 4	
By Excess of Cost over Value at which the above has been returned to Stock - - -											
TOTAL - - - £.											

LOCKSMITHS', BRAZIER'S, AND TINMEN'S SHOPS — continued.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.		A C T U A L C O S T.					Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.		Cost of Produce more than Price at which Charged to Storekeeper.	
			Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	£. s. d.	Per		£. s. d.
SHEERNESS:	No.	Cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	
By Produce of New Work returned to Stock, viz. :—											
Lanterns, Copper, for Store-rooms - - - - -	24	2 3 24½	13 13 3	11 - 4	- 17 4	- 1 6½	lb.	38 16 1	-	13 5 2	
Lamps, Frames and Shades, for Bittacles, complete - - - - -	4	- 1 18½	2 5 1	5 13 7	- 8 11	2 1 10½	each	7 8 11	- 13 8	-	
Other articles made - - - - -	-	-	8 10 10	9 11 4	- 15 6	-	-	17 11 6	1 6 2	-	
By Produce of Repaired Work returned to Stock, viz. :—											
Value of Articles when drawn for repairs - - - - -	-	-	148 7 1	-	-	-	-	223 11 -	3 2 2	-	
Value of materials, labour, and general expenditure used in repairs - - - - -	-	-	13 5 3	60 7 9	4 13 1	-	-	-	-	-	
By other Returns to Stock, viz. :—											
Surplus materials, &c. - - - - -	-	-	13 19 9	-	- 14 8	-	-	14 14 5	-	-	
Articles found unfit for repairs, and returned to Stock at value at which Charged to Shop. - - - - -	-	-	9 6 4	-	-	-	-	9 6 4	-	-	
TOTAL - - - - -	-	-	209 7 7	86 13 -	7 9 6	-	-	311 8 3	5 7 -	13 5 2	
Nett Cost of Produce less than Price at which Charged to Storekeeper - - - - -										7 18 2	

* For explanation of this difference, see remarks at foot of Abstract, page 375.

Dr. LOCKSMITHS', BRAZIERS', AND TINMEN'S SHOPS—continued. - -

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.	
PORTSMOUTH:	<i>Tons. cwt. qrs. lbs.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
To Value of Materials drawn from Stock, viz.:					
Work in hand (at its Cost to end of last Year), viz:					
Materials - - - - -	- - -	- -	-	50 18 -	
Labour - - - - -	- - -	- -	-	5 5 7	
General Expenditure - - - - -	- - -	- -	-	- 8 9	56 12 4
To Value of Materials drawn from Stock in the Year, viz.:-					
Copper Sheet - - - - -	1 14 3 7½	- - 10½	lb.	175 1 1	
Other Stores - - - - -	- - -	- -	-	30 16 8	
Articles issued for repairs - - - - -	- - -	- -	-	317 11 7	523 9 4
To Labour on Conversions - - - - -	- - -	- -	-	199 6 2	199 6 2
To General Expenditure, viz.:-					
Other Charges:					
Materials - - - - -	- - -	- -	-	5 3 4	
Labour - - - - -	- - -	- -	-	14 19 6	20 2 10
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - }	- - -	- -	-	- - -	799 10 8
					104 17 7
TOTAL - - - £.					904 8 3

LOCKSMITHS', BRAZIER'S, AND TINMENS' SHOPS—continued.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.		ACTUAL COST.					Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*			Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.	
			Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	£. s. d.	Per	£. s. d.			£. s. d.
No.	Cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	£. s. d.		
PORTSMOUTH:													
By Produce of New Work returned to Stock, viz. :—													
Light-boxes, Copper	14	5 3 10	30 1 -	21 5 6	2 5 3	- 1 7½	lb.	53 11 9	- 2 4	76 6 -	22 14 3		
Drip-pans, Copper, Tinned	300	7 2 2	40 4 4	36 3 8	3 17 2	- 1 10½	"	80 5 2	- 2 3	94 14 5	14 9 3		
Funnels for Masts, &c., Copper	-	11 0 2½	52 - 6	36 6 1	3 17 3	- 2 1½ to - 1 2½	"	92 3 10	- 1 9 - 1 6½	106 17 9	14 13 11		
Lanterns, Magazine, Copper	7	- 3 22	4 3 11	4 14 -	- 10 -	- 1 9½	"	9 7 11	- 2 4	12 7 4	2 19 5		
Other articles made	-	-	19 9 3	21 14 5	2 1 8	-	-	43 5 4	-	{ 5 13 10 33 3 8 }	-		
By Produce of Repaired Work returned to Stock, viz. :—													
Value of Articles when drawn for repairs	-	-	333 11 10	-	-	-	-	333 11 10	-	{ 41 5 - 456 9 - }	54 10 5		
Value of materials, labour, and general expenditure used in repairs.	-	-	20 16 9	81 1 9	7 13 3	-	-	109 11 9	-	-	-		
By other Returns to Stock, viz. :—													
Surplus materials, &c.	-	-	44 1 11	-	-	-	-	44 1 11	-	44 1 11	-		
Articles found unfit for repairs and returned to Stock at value at which charged to Shop.	-	-	20 9 9	-	-	-	-	20 9 9	-	20 9 9	-		
Work in hand	-	-	9 6 3	3 6 4	- 7 -	-	-	12 19 7	-	42 19 7	-		
By Loss of fractions on Materials issued from Stock	-	-	- 1 10	-	-	-	-	- 1 10	-	- 1 10	-		
TOTAL - - - £.											904 8 3	4 9 5	109 7 3

4 9 8

NET COST of Produce less than Price at which Charged to Storekeeper . . . £.

1104 17 7

* Figures in *Italics* are the cost of produce not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.
† For explanation of this difference, see remarks at foot of Abstract, page 375.

Dr.

LOCKSMITHS', BRAZIERS', AND TINMEN'S SHOPS—continued. - - -

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.	
		£. s. d.	Per	£. s. d.	£. s. d.
DEVONPORT:					
To Value of Materials drawn from Stock, in the Year, viz. :—					
Sundry Stores - - - - -	- - - - -	- - - - -	-	54 5 3	
Articles issued for repairs - - - - -	- - - - -	- - - - -	-	642 16 5	697 1 8
To Labour on Conversions - - - - -	- - - - -	- - - - -	-	154 10 -	154 10 -
To General Expenditure, viz. :—					
Repairs and Maintenance of Machinery and Tools :					
Materials - - - - -	- - - - -	- - - - -	-	3 4 10	
Other Charges :					
Materials - - - - -	- - - - -	- - - - -	-	7 15 4	
Labour - - - - -	- - - - -	- - - - -	-	3 1 10	14 2 -
					565 13 8
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - - - }	- - - - -	- - - - -	-	- - - -	120 19 11
				TOTAL - - - £.	986 13 7
PEMBROKE:					
To Value of Materials drawn from Stock, in the Year, viz. :—					
Sundry Stores - - - - -	- - - - -	- - - - -	-	- 2 5	—
To Labour on Conversions - - - - -	- - - - -	- - - - -	-	- 10 5	—
				TOTAL - - - £.	- 12 10

ABSTRACT of the foregoing detailed Debit and Credit Transactions at the

DOCKYARDS.	Page.	DEBTOR.			
		VALUE OF			TOTAL.
		Materials.	Labour.	General Expenditure.	
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
WOOLWICH - - - - -	368	606 7 2	292 13 10	31 17 4	930 18 4
SHEERNESS - - - - -	370	209 7 7	86 13 -	7 9 6	303 10 1
PORTSMOUTH - - - - -	372	574 7 4	204 11 9	20 11 7	799 10 8
DEVONPORT - - - - -	374	697 1 8	154 10 -	14 2 -	865 13 8
PEMBROKE - - - - -	374	- 2 5	- 10 5	- - -	- 12 10
TOTAL - - - £.		2,087 6 2	738 19 -	74 - 5	2,900 5 7
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - -					193 12 9
TOTAL - - - £.					3,093 18 4

LOCKSMITHS, BRAZIER'S, AND TINMEN'S SHOPS--continued.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	A C T U A L C O S T.					Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.	
		Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	Rate.	Amount.			
									£. s. d.	£. s. d.	£. s. d.
DEVONPORT:											
By Produce of New Work returned to Stock, viz. :—	No.										
Sundry articles made	104	7 7 11	4 2 7	- 6 9	-	11 17 3	-	$\left\{ \begin{array}{l} 4\ 2\ 6 \\ 8\ 5\ 2 \end{array} \right\}$	-	-	- 10 5
By Produce of Repaired Work returned to Stock, viz. :—											
Value of Articles when drawn for repairs	-	620 14 9	-	-	-	620 14 9	-	-	-	-	-
Value of materials, labour, and general expenditure used in repairs.	-	34 7 10	150 7 5	12 5 7	-	197 - 10	-	938 5 1	-	-	120 9 6
By other Returns to Stock, viz. :—											
Surplus materials, &c.	-	12 9 6	-	1 9 8	-	13 19 2	-	-	-	-	-
Articles found unfit for repairs, and returned to Stock at Value at which Charged to Shop.	-	22 1 8	-	-	-	22 1 8	-	22 1 8	-	-	-
TOTAL	- - - £.	697 1 8	154 10 -	14 2 -	-	865 13 8	-	986 13 7	-	-	120 19 11
PEMBROKE:											
By Produce of New Work returned to Stock, viz. :—											
Tin Canisters	4	- 2 5	- 10 5	-	- 3 2½	- 12 10	each	- 12 10	-	-	-
TOTAL	- - - £.	- 2 5	- 10 5	-	-	- 12 10	-	- 12 10	-	-	-
Net Cost of Produce less than Price at which Charged to Storekeeper - - - £.											
120 19 11											

LOCKSMITHS, BRAZIER'S, and TINMEN'S SHOPS of the several undermentioned DOCKYARDS in the Year 1866-67.

CREDITOR.

Actual Cost of Articles Made and Repaired for Stock.				Value of other Returns to Stock.		TOTAL.	Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.	Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
Materials.	Labour.	General Expenditure.	TOTAL.	Surplus Materials, &c.	Work in Hand.				
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
456 6 3	290 6 9	31 12 2	778 5 2	196 - 4	16 12 10	930 18 4	890 15 5	-	-
186 1 6	86 13 -	6 14 10	279 9 4	24 - 9	-	303 10 1	311 8 3	-	7 18 2
500 9 5	301 5 5	20 4 7	721 19 5	61 11 8	12 19 7	799 10 8	994 8 3	-	104 17 7
603 10 6	154 10 -	12 12 4	829 12 10	36 - 10	-	865 13 8	966 13 7	-	120 19 11
2 5	- 10 5	-	- 12 10	-	-	- 12 10	- 12 10	-	-
1,805 0 1	733 5 7	71 3 11	2,609 19 7	260 13 7	29 12 5	2,900 5 7	3,093 18 4	40 2 11	233 15 8
Net Cost of Produce less than Price at which Charged to Storekeeper - - - £.								40 2 11	193 12 9

* Figures in Italics are the cost of produce, not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.

† The Net cost of produce less than price at which charged to Storekeeper was ascertained by the Rate Book prices for copper articles manufactured here, in some cases too high and in others too low, which have been subsequently corrected; and also by the aggregate cost of repairs being less than the proportion of original value allowed for the expense therewith.

Dr.

METAL MILL.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.	
CHATHAM:					
REFINERY DEPARTMENT:					
To Value of Materials drawn from Stock in the Year, viz. :—					
Copper, Old	930 19 1 26	—	—	8½	lb.
Other Stores	—	—	—	—	—
				76,029 11 —	
				135 11 10	
					76,165 2 10
To Labour on Conversions	—	—	—	—	—
				641 2 11	
					641 2 11
To General Expenditure, viz. :—					
Repairs and Maintenance of Machinery and Tools :					
Materials	—	—	—	—	—
Labour	—	—	—	—	—
				57 8 6	
				34 1 1	
Working Machinery, including Steam Power :					
Materials	—	—	—	—	—
Labour	—	—	—	—	—
				192 6 —	
				45 8 3	
Other Charges :					
Materials	—	—	—	—	—
Labour	—	—	—	—	—
				363 6 1	
				112 3 11	
					804 13 10
TOTAL	930 19 1 26	—	—	—	—
				£.	77,610 19 7
MANUFACTURING DEPARTMENT:					
To Value of Materials drawn from Stock in the Year, viz. :—					
Copper, Refined	869 3 0 0	82	—	—	ton
" " Cake	18 17 0 23	82	—	—	"
" " In process of working	11 4 3 22	95 7 6			"
" " Flats	6 6 1 12	—	—	10½	lb.
" " Old	64 2 0 18	—	—	8½	"
Metal Cake, Muntz's,	6 8 1 9	65	—	—	ton
" " Old	139 8 3 26	—	—	6½	lb.
				13 6	
Iron Blooms, of sorts	903 14 2 26	—	—	—	cwt.
				7 6	
" " Other sorts	5 7 0 5	various			"
" " Old	70 0 1 25	4	—	—	ton
Tin, Block, unrefined	5 16 0 0	4 12 9			cwt.
" " "	0 19 3 18	5 3 9			"
" " Bars	0 10 0 0	4 13			"
Zinc Cake	12 8 2 25	1 3 6			"
" " Old	1 1 2 25	— 7 6			"
Other Stores	0 7 1 10	—	—	—	—
				8 9 11	
					99,676 12 11
To Labour on Conversions	—	—	—	—	—
				3,166 2 10	
					3,166 2 10
To General Expenditure, viz. :—					
Repairs and Maintenance of Machinery and Tools :					
Materials	—	—	—	—	—
Labour	—	—	—	—	—
				345 4 7	
				168 17 —	
Working Machinery, including Steam Power :					
Materials	—	—	—	—	—
Labour	—	—	—	—	—
				950 — 2	
				225 14 10	
Other Charges :					
Materials	—	—	—	—	—
Labour	—	—	—	—	—
				1,796 14 4	
				556 8 —	
					4,042 18 11
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue	—	—	—	—	—
					106,885 14 8
					6,986 16 4
TOTAL	2,115 16 3 20	—	—	—	—
				£.	113,872 11 —
TOTAL REFINERY DEPARTMENT	930 19 1 26	—	—	—	—
" MANUFACTURING DEPARTMENT	2,115 16 3 20	—	—	—	—
					77,610 19 7
					106,885 14 8
TOTAL	3,046 16 1 18	—	—	—	—
					184,496 14 3
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue	—	—	—	—	—
					4,033 7 6
TOTAL	—	—	—	—	—
				£.	188,530 1 9

METAL MILL.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	ACTUAL COST.					Rate Book Price, or Value at which Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.		Cost of Produce more than Price Charged to Storekeeper.	Cost of Produce less than Price Charged to Storekeeper.	
		Materials.	Labour.	General Expenditure.	Rate.	Total.	Amount.				
							Rate.	Amount.			
CHATHAM:											
REFINERY DEPARTMENT:											
By Produce of New Work returned to Stock, viz. :—	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Copper, Refined - - - - -	858 4 3 19	71,883 15 6	641 2 11	804 13 10	85 8 8	ton	73,329 12 3	82 - -	70,376 3 5	2,953 8 10	—
By other Returns to Stock, viz. :—											
Surplus materials, &c. - - - - -	49 0 1 10	4,281 7 4	- - -	- - -	- - -	- - -	4,281 7 4	- - -	- - -	- - -	- - -
By Balance of weight, being loss of Metal in Refining - - - - -	23 14 0 25	—	—	—	—	—	—	—	—	—	—
TOTAL - - - - -	930 19 1 26	76,165 2 10	641 2 11	804 13 10	- - -	- - -	77,610 19 7	- - -	74,657 10 9	2,953 8 10	—
By Excess of Cost over Value at which the above has been returned to Stock - - - £.											
TOTAL - - - - £.											
MANUFACTURING DEPARTMENT:											
By Produce of New Work returned to Stock, viz. :—											
Copper Sheet, Sheathing - - - - -	625 8 1 25	51,979 1 2	1,072 15 6	1,349 9 9	- - 9½	lb.	54,401 6 5	- - 10½	62,311 5 2	- - -	†7,909 18 9
" " Braziers' - - - - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
" " Bolts, flats, and squares - - - - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Metal Sheet, Muntz's - - - - -	67 3 3 16	3,908 7 5	291 14 8	367 2 9	- - 7½	"	4,567 4 10	- - 8½	5,556 18 1	- - -	†989 13 3
" " Nails - - - - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
" " Bolts - - - - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Brass, Sheet - - - - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Nails, Metal, Sheathing - - - - -	57 16 2 25	4,747 15 3	303 - 5	381 6 2	- - 10	"	5,432 1 10	- - 9½	5,263 1 10	169 - -	—
Castings, Metal, Loam - - - - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
" " Flak - - - - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Nails, Metal, Deck - - - - -	45 13 2 10	2,238 3 1	397 18 6	498 14 3	- - 7½	"	3,134 15 10	- - 9	4,049 1 7	- - -	†914 5 9
Rings, Metal, of sizes, for clenching Bolts - - - - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Babbitts, Metal - - - - -	0 17 1 23	74 19 4	- 12 -	- 14 9	4 7 5	cwt.	76 6 1	5 14 -	99 9 11	- - -	23 3 10
Iron, of sorts - - - - -	823 15 0 2	9,855 - 6	1,100 1 9	1,384 12 6	14 19 7	ton	12,339 14 9	11 14 6	9,058 9 6	†2,681 5 3	—
By other Returns to Stock, viz. :—											
Surplus materials, &c. - - - - -	393 18 3 5	26,873 6 2	- - -	60 18 9	- - -	- - -	26,934 4 11	- - -	- - -	- - -	—
By Balance of weight, being loss of Metal in Refining - - - - -	101 2 3 26	—	—	—	—	—	—	—	—	—	—
TOTAL - - - - -	2,115 16 3 20	99,676 12 11	3,166 2 10	4,042 18 11	- - -	- - -	106,885 14 8	- - -	113,872 11 -	2,850 5 3	9,837 1 7
NET COST OF PRODUCE LESS THAN PRICE AT WHICH CHARGED TO STOREKEEPER - - - £.											
TOTAL REFINERY DEPARTMENT - - - - -	930 19 1 26	76,165 2 10	641 2 11	804 13 10	- - -	- - -	77,010 19 7	- - -	74,657 10 9	2,953 8 10	—
TOTAL MANUFACTURING DEPARTMENT - - - - -	2,115 16 3 20	99,676 12 11	3,166 2 10	4,042 18 11	- - -	- - -	106,885 14 8	- - -	113,872 11 -	- - -	6,986 16 4
TOTAL - - - - -	3,046 16 1 18	175,841 15 9	3,807 5 9	4,847 12 9	- - -	- - -	184,496 14 3	- - -	188,530 1 9	2,953 8 10	6,986 16 4
NET COST OF PRODUCE LESS THAN PRICE AT WHICH CHARGED TO STOREKEEPER - - - £.											
TOTAL - - - - -											

* The officers report that the large quantity of pickle dust used, and the frequent repairs of the furnaces, increased the cost of the refined copper; but the excess of cost over value at which charged to Storekeeper was chiefly occasioned by the Rate Book price of 82½ d. per lb. for old copper being too much compared with the price of 82½ d. per ton for refined copper, at which it was returned to stock. This rate has been subsequently reduced.

† The cost of produce less than price at which charged to Storekeeper, resulted from the prices at which it was valued for credit to the shop, and charged to stock, being too high in this year for manufactured copper, Muntz's metal sheets, and mixed metal nails, &c. The Rate Book prices for copper, and Muntz's and mixed metal, have been reduced.

‡ The officers report that the excess of cost on the re-manufactured iron is caused by the greater portion of this iron being made of iron blooms, cross-faggotted, charged at the rate of 13½. 10s. per ton, while the Rate Book price for re-manufactured iron is 12. 14s. 6d. per ton.

0.89.

5 L

Dr.

PAINT MILL.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.			VALUE.		
CHATHAM:							
To Value of Materials drawn from Stock in the Year, viz. :—	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	
White Lead - - - - -	458 13 3 2	1 4 10	-	cwt.	11,390 15 2		
Oil, Linseed - - - - -	Gallons. 28,001	- 2 8½	-	gal.	3,820 19 6		
Copper, Oxide of, unprepared - - - - -	Tons. cwt. qrs. lbs. 18 8 0 23	4 - - -	-	cwt	1,472 16 5		
Black, Mineral - - - - -	102 13 0 27	3 3 - -	-	ton	323 7 9		
Whiting - - - - -	171 12 1 3	- 1 1½	-	cwt.	193 1 3		
Zinc, White - - - - -	5 0 0 0	1 7 - -	-	"	135 - -		
Yellow, English, and Spruce - - - - -	25 17 3 9	- 6 - to - 3	6¼	"	101 - 9		
Red Lead, and Red Venetian - - - - -	7 14 2 15	1 3 6 & - 4	1½	"	84 1 9		
Other Stores - - - - -	- - - - -	- - - - -	-	-	29 13 8		
To Labour on Conversions - - - - -	- - - - -	- - - - -	-	-	287 14 6	17,550 16 3	
To General Expenditure, viz. :—						287 14 6	
Repairs and Maintenance of Machinery and Tools:							
Materials - - - - -	- - - - -	- - - - -	-	-	26 15 10		
Labour - - - - -	- - - - -	- - - - -	-	-	112 4 3		
Working Machinery, including Steam Power:							
Materials - - - - -	- - - - -	- - - - -	-	-	108 2 3		
Labour - - - - -	- - - - -	- - - - -	-	-	60 4 2		
Other Charges:							
Materials - - - - -	- - - - -	- - - - -	-	-	15 7 10		
Labour - - - - -	- - - - -	- - - - -	-	-	77 10 10		
						400 5 2	
TOTAL - - - - -					£.	18,238 15 11	

Dr.

CEMENT MILL.

CHATHAM:						
To Value of Materials drawn from Stock, viz.:—						
Work in hand (at its Cost to end of last Year), viz.:						
Materials - - - - -	95 0 0 0	- - - - -	-	-	45 2 6	
Labour - - - - -	- - - - -	- - - - -	-	-	2 17 -	
General Expenditure - - - - -	- - - - -	- - - - -	-	-	7 12 10	
To Value of Materials drawn from Stock in the Year, viz.:—						55 12 4
Stone, Harwich - - - - -	2,011 12 2 14	- 9 6 - -	ton	955 10 4		
To Labour on Conversions - - - - -	- - - - -	- - - - -	-	213 5 1		955 10 4
To General Expenditure, viz.:—	- - - - -	- - - - -	-	- - - - -		213 5 1
Repairs and Maintenance of Machinery and Tools:	- - - - -	- - - - -	-	- - - - -		- - - - -
Materials - - - - -	- - - - -	- - - - -	-	327 8 10		
Labour - - - - -	- - - - -	- - - - -	-	507 13 2		
Working Machinery, including Steam Power:	- - - - -	- - - - -	-	- - - - -		- - - - -
Materials - - - - -	- - - - -	- - - - -	-	109 16 4		
Labour - - - - -	- - - - -	- - - - -	-	44 1 6		
Other Charges:	- - - - -	- - - - -	-	- - - - -		- - - - -
Materials - - - - -	- - - - -	- - - - -	-	126 5 1		
Labour - - - - -	- - - - -	- - - - -	-	4 16 5		
	- - - - -	- - - - -	-	- - - - -		1,120 1 4
TOTAL - - - - -	2,106 12 2 14	- - - - -	-	£.		2,344 9 1

PAINT MILL.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	ACTUAL COST.						Rate Book Price, or Value at which Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.		Cost of Produce more than Price Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.		
		Materials.		Labour.	General Expenditure.	Rate.		TOTAL.	Amount.				
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.						
CHATHAM:													
By Produce of Manufactures returned to Stock, viz. :—													
Paint, Mixed :													
White Lead -	498 3 0 4	12,676 13 -	112 3 11	156 1 7	1 6 -	cwt.	12,944 18 6	1 5 5	12,661 7 2	283 11 4	-		
Black, Mineral -	140 15 3 8	1,651 12 -	47 3 10	65 12 11	- 12 6½	"	1,764 8 9	- 11 5	1,607 7 3	157 1 6	-		
Oxide of Copper, prepared -	12 5 1 7	1,048 17 9	54 15 7	76 4 1	4 16 2½	"	1,179 17 5	4 16 -	1,177 10 -	2 7 5	-		
Yellow, Spruce -	21 6 8 14	253 18 11	8 4 10	11 9 4	- 12 10	"	273 13 1	- 12 1	257 18 1	15 15 -	-		
" English -	13 5 2 20	136 6 9	4 5 10	5 19 5	- 11 -	"	146 12 -	- 9 5	125 1 9	21 10 3	-		
Zinc, White -	5 18 3 9	171 15 10	2 1 9	2 18 1	1 9 9½	"	176 15 8	1 8 -	166 7 3	10 8 5	-		
Red, Venetian -	7 0 0 25	92 7 11	2 8 7	3 7 7	- 14 -	"	98 4 1	- 12 3	85 17 9	12 6 4	-		
Red Lead -	2 18 0 4	70 9 9	- 18 5	1 5 7	1 5 -	"	72 13 9	1 4 1	69 17 8	2 16 1	-		
Brown, Spanish -	1 18 0 26	24 8 3	1 2 2	1 10 10	- 14 1½	"	27 1 3	- 9 8	18 9 7	8 11 8	-		
Litharge -	0 11 1 0	14 4 8	- 7 11	- 11 1	1 7 -	lb.	15 3 8	1 3 6	13 4 4	1 19 4	-		
Green, Queen's -	0 3 0 26	9 12 7	- 3 -	- 4 2	- 6½	"	19 19 9	- 7½	10 18 8	-	- 18 11		
Putty -	131 17 2 5	788 8 6	52 5 8	72 14 7	- 6 11	cwt.	913 8 9	- 6 4	835 4 5	78 4 4	-		
Gallons. 413		57 8 4	1 13 -	2 5 11	- 2 11½	gal.	61 7 3	- 3 -	61 19 -	-	- 11 9		
Oil, Linseed, boiled													
By other Returns to Stock, viz. :—													
Surplus materials, &c. -													
TOTAL - - - £.		17,550 16 3	287 14 6	400 5 2	- - -	-	18,238 15 11	- - -	17,645 14 11	594 11 8	1 10 8		
By Excess of Cost over Value at which the above has been returned to Stock - - - £.													
TOTAL - - - £.		- - -	- - -	- - -	- - -	-	- - -	- - -	593 1 -	*593 1 -	-		
TOTAL - - - £.		- - -	- - -	- - -	- - -	-	- - -	- - -	18,238 15 11	- - -	-		

CEMENT MILL.

Cr.

CHATHAM:											
By Produce returned to Stock, viz. :—											
Cement, Roman -	927 19 3 0	638 7 10	216 2 1	1,029 11 8	2 0 7½	1,884 1 7	1 5 2	1,167 14 4	716 7 3	-	-
By other Returns to Stock, viz. :—											
Stones, Harwich -	702 12 3 14	362 5 -	- - -	- - -	- - -	362 5 -	- - -	362 5 -	- - -	-	-
Surplus materials, &c. -	- - -	- - -	- - -	98 2 6	- - -	98 2 6	- - -	98 2 6	- - -	-	-
By Loss in Calcining -											
	41 0 0 0	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	-	-
TOTAL - - -	2,106 12 2 14	1,000 12 10	216 2 1	1,127 14 2	- - -	2,344 9 1	- - -	1,628 1 10	716 7 3	-	-
By Excess of Cost over Value at which the above has been returned to Stock - - - £.											
	- - - £.	- - -	- - -	- - -	- - -	- - -	- - -	4716 7 3	- - -	-	-
TOTAL - - -	- - - £.	- - -	- - -	- - -	- - -	- - -	- - -	2,344 9 1	- - -	-	-

The officers report that this excess of cost over the value at which these manufactures were returned to stock, was caused by the increase in the price of oil, and also in the General Expenditure Charges, the whole of the cost of the repairs of machinery having been charged to General Expenditure in this year's accounts.

This excess of cost was also caused by the extensive repairs and replacement of machinery; the expense of which was charged as stated in the preceding note. By a subsequent order, the expenses connected with heavy repairs and replacement of machinery are to be considered as a charge against Plant, and to appear in the Expense Accounts under the head "Repairs, Replacement, and Maintenance of Machinery," for the general service of the Yard and Factory. Vote 11, Controller of the Navy's Department.

BLOCK MILL.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	A C T U A L C O S T.						Rate Book Price, or Value at which Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.		
		Inches.	No.	Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	Rate.				
									£. s. d.			Per	£. s. d.
PORTSMOUTH:													
Produce of New Work returned to Stock, viz.:—													
Blacks, wood, for rope or iron binding:—													
Treble, thick, with Lignum-vitre shivers, brass-coated													
"	"	7	6	1 - 10	- - 7	- - 5	- 3 7½	each	- 4 8	1 8 -	-	(c) - 6 2	
"	"	9	10	3 7 7	- 1 2	- - 9	- 6 11½	"	- 7 -	3 10 -	-	- - 6	
"	"	10	308	110 13 10	1 10 9	- 19 -	- 7 4½	"	- 8 6	130 18 -	-	17 14 5	
"	"	11	42	16 17 11	- 5 6	- 3 4	- 8 3	"	- 10 -	21 -	-	3 13 3	
"	"	12	24	13 5 7	- 3 10	- 2 5	- 11 3¾	"	- 12 11	15 10 -	-	1 18 2	
"	"	13	6	3 15 4	- 1 5	- - 10	- 12 11	"	- 15 2	4 11 -	-	- 13 5	
"	"	14	40	36 8 2	- 10 2	- 7 3	- 18 7½	"	- 18 9	37 10 -	-	- 4 5	
"	"	15	30	27 6 7	- 4 8	- 2 9	- 18 5½	"	1 1 3	31 17 6	-	4 3 6	
"	"	16	36	41 15 3	- 8 -	- 5 -	1 3 6½	"	1 6 -	46 16 -	-	4 7 9	
"	"	18	10	16 14 4	- 3 8	- 2 3	1 4 1½	"	1 16 6	18 5 -	-	1 4 9	
"	"	20	26	56 12 5	- 9 1	- 5 7	2 4 1½	"	2 8 4	62 16 8	-	5 9 7	
"	"	22	27	76 13 4	- 11 5	- 7 1	2 17 5½	"	3 2 6	84 7 6	-	6 15 8	
"	"	24	5	17 5 4	- 1 1	- - 8	3 9 5	"	3 16 -	19 -	-	1 12 11	
"	"	26	1	5 3 11	- - 7	- - 4	5 4 10	"	4 13 1	- 11 9	-	-	
"	"	28	1	4 15 9	- - 6	- - 4	4 16 7	"	5 9 8	5 9 8	-	- 13 1	
Double	"	6½	72	5 10 10	- 4 1	- 2 6	- 1 7½	"	- 1 8	6 -	-	- 2 7	
"	"	7	1,044	82 2 8	3 1 2	1 17 10	- 1 8	"	- 1 10	95 14 -	-	8 12 4	
"	"	8	1,888	204 3 1	7 5 1	4 9 8	- 2 3	"	- 2 5	228 2 8	-	12 4 10	
"	"	9	510	74 14 11	1 16 2	1 2 4	- 3 -½	"	- 3 4	85 -	-	7 6 7	
"	"	10	732	143 16 4	2 10 2	1 11 -	- 4 -½	"	- 4 6	164 14 -	-	16 16 6	
"	"	11	168	43 8 11	- 18 10	- 11 7	- 5 4½	"	- 5 9	48 6 -	-	3 6 8	
"	"	12	234	73 15 4	- 19 10	- 12 3	- 6 5½	"	- 7 10	91 13 -	-	16 5 7	
"	"	14	84	48 18 2	- 11 5	- 7 1	- 11 10½	"	- 11 8	49 -	-	-	
"	"	15	132	84 9 1	- 17 3	- 10 8	- 13 -	"	- 14 4	94 12 -	-	8 15 -	
"	"	16	53	40 7 9	- 7 4	- 4 6	- 15 5½	"	- 16 6	43 14 6	-	2 14 11	
"	"	17	30	26 12 -	- 5 3	- 3 3	- 18 -	"	- 19 -	28 10 -	-	1 9 6	
"	"	18	33	34 13 7	- 7 -	- 4 4	1 1 4½	"	1 3 2	38 4 6	-	2 19 7	
"	"	20	26	38 7 10	- 6 6	- 4 -	1 9 11½	"	1 13 -	43 2 -	-	4 3 8	
"	"	21	4	6 16 8	- 1 2	- - 9	1 14 7½	"	1 18 1	7 12 4	-	- 13 9	
"	"	22	18	35 11 3	- 4 8	- 2 10	1 19 11½	"	2 4 4	39 18 -	-	3 19 3	
"	"	24	8	19 19 5	- 3 -	- 1 11	2 10 6½	"	2 14 10	21 18 8	-	1 14 4	
Single	"	6½	108	5 8 2	- 2 11	- 1 9	- 1 -½	"	- 11	4 19 -	-	-	
"	"	7	3,020	135 2 10	3 19 4	2 9 -	- - 11½	"	- 1 -	151 -	-	9 8 10	
"	"	8	3,547	213 12 6	6 8 11	3 19 8	- 1 3½	"	- 1 5	251 4 10	-	27 3 9	
"	"	9	949	76 13 3	1 7 11	- 17 3	- 1 8	"	- 1 11	90 18 11	-	12 - 6	
"	"	10	2,628	296 15 1	4 12 2	2 15 11	- 2 9½	"	- 2 7	339 9 -	-	35 5 10	
"	"	11	644	95 13 7	1 10 8	- 18 11	- 3 -½	"	- 3 4	107 6 8	-	9 3 6	
"	"	12	432	79 1 6	- 18 5	- 11 5	- 3 8½	"	- 4 2	90 -	-	9 8 8	
"	"	13	600	164 - 9	1 9 8	- 18 4	- 5 6½	"	- 5 1	152 10 -	-	-	
"	"	14	360	111 - 6	1 2 5	- 13 10	- 6 3½	"	- 6 2	111 -	-	-	
"	"	15	72	26 18 0	- 5 -	- 3 1	- 7 7	"	- 7 5	26 14 -	-	-	
"	"	16	158	66 13 5	- 8 8	- 5 5	- 8 6½	"	- 8 11	70 8 10	-	3 1 4	
"	"	17	24	11 1 10	- 2 4	- 1 5	- 9 4½	"	- 11 -	13 4 -	-	1 18 5	
"	"	18	36	19 15 1	- 3 8	- 2 3	- 11 1½	"	- 13 6	24 6 -	-	4 5 -	
"	"	19	33	23 11 4	- 3 9	- 2 4	- 14 5½	"	- 16 6	27 4 6	-	3 7 1	
"	"	20	60	49 5 10	- 7 0	- 4 7	- 16 7½	"	- 19 3	57 15 -	-	7 17 1	
"	"	21	30	27 10 9	- 4 6	- 2 10	- 18 7½	"	1 1 9	32 12 6	-	4 14 5	
"	"	22	12	12 19 3	- 5 10	- 3 7	1 2 4½	"	1 3 -	13 16 -	-	- 7 4	
"	"	26	2	2 16 4	- - 7	- - 4	1 8 7½	"	1 19 6	3 19 -	-	1 1 9	
Carried forward - - - £.				2,813 4 6	48 5 7	29 16 5	-	-	-	3,142 2 4	18 10 4	269 6 2	

(c) See page 383.

BLOCK MILL—continued.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	A C T U A L C O S T.						Rate Book Price, or Value Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.
		Materials.	Labour.	General Expenditure.	Rate.		TOTAL.	Per	Amount.	
					£. s. d.	£. s. d.				
P O R T S M O U T H — c o n t i n u e d .										
Brought forward	No.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Produce of New Work returned to Stock—continued.	-	2,813 4 6	48 5 7	29 16 5	-	-	-	-	3,142 2 4	18 10 4
Blocks, wood, for rope or iron binding—continued.	-	-	-	-	-	-	-	-	-	-
Treble, thick, with brass shivers	36	25 5 -	- 4 8	- 2 11	1 17 9 to 3 7½	each	25 12 7	30 4 6	-	(c) 4 11 11
Double "	1,649	137 7 3	3 19 9	2 9 3	- 1 11½ to - 10½	"	143 16 3	129 9 3	14 7 -	-
Single "	4,225	210 5 6	5 3 2	3 3 10	2 18 1 to - 5½	"	218 12 6	213 12 11	4 19 7	-
Other sorts	1,355	110 1 7	2 10 -	1 10 11	- various -	"	114 2 6	101 10 5	11 - 6	-
Other sorts	5,041	1,251 - 1	22 13 -	13 19 11	- " -	"	1,287 13 -	1,293 3 4	-	(c) 124 17 10
Block-Shells, Treble	796	155 19 8	46 16 9	28 18 9	1 8 2 to 3 5½	"	231 15 2	191 3 2	(a) 40 12 -	-
" Double	5,277	250 15 7	67 10 5	41 14 4	- 16 5 to - 2½	"	360 - 4	300 2 11	(a) 59 17 5	-
" Single	12,195	508 5 5	144 9 11	89 5 6	- 19 6 to - 3½	"	742 - 10	649 14 7	(a) 122 6 3	-
" Other sorts	5,521	193 3 9	71 10 8	44 4 -	- various -	"	308 18 5	248 11 4	(a) 60 7 1	-
Dead-eyes, of sizes	4,126	289 - 8	68 14 5	42 9 2	- 8 1 to - 6½	"	400 4 3	343 13 8	51 4 11	-
Beetles, Resuming, Box-wood	605	62 1 4	8 11 6	5 6 -	- 2 6½ -	"	75 18 10	70 11 8	5 7 2	-
Dowels, of sizes	9,238	82 17 5	28 - 10	17 6 6	- 15 4 to 1 6½	doz.	128 4 9	94 19 5	33 5 4	-
Helves, of sorts	27,987	326 11 9	204 13 1	126 8 11	- 16 11 to 1 9	"	657 13 9	8 19 8	(b) 232 11 2	-
Mallets	1,929	51 - 1	31 13 -	19 11 1	- 1 10½ to - 9½	each	102 4 2	12 1 10	12 1 10	-
Pins, Block	The cut, viz. 6 18 0 2½	292 - -	40 9 10	25 - 4	- 1 -½ to - 3½	lb.	357 10 2	279 18 4	77 11 10	-
Shivers, Brass, of sizes	5 1 3 14½	434 8 -	43 11 -	26 18 3	- 1 - & - 9	"	504 17 3	573 13 10	-	(c) 68 16 7
" Lignum-vitæ, of sizes	35 8 2 6½	1,541 11 5	226 1 4	139 13 6	- 1 3½ to - 3½	"	1,907 6 3	20 19 5	(c) 257 15 2	-
Squeezes, with handles	No. 506	45 19 8	9 12 2	5 18 9	- 2 5½ -	each	61 10 7	63 5 -	-	1 14 5
Spiles, wood, small	5,361, 150	96 13 7	59 16 10	36 19 6	- 8½ -	mille	193 9 11	402 2 -	-	(c) 208 12 1
Trenails, Oak, mooted	170,858	806 8 3	56 9 -	34 17 6	2 15 1 to 8 10	100	897 14 9	894 5 -	3 9 9	-
Other articles made	8,612	113 15 4	30 15 10	19 - 4	- - -	-	163 11 6	28 14 1	-	5 4 4
By Produce of Repaired and Altered Work returned to Stock, viz.:	-	-	-	-	-	-	-	-	-	-
Value of Articles when drawn for repairs, &c.	-	602 17 7	-	-	-	-	602 17 7	896 14 1	-	63 11 5
Value of materials, labour and general expenditure used in repairs, &c.	-	138 19 1	53 6 9	32 19 3	- - -	-	225 5 1	-	-	-
By other Returns to Stock, viz.:	-	-	-	-	-	-	-	-	-	-
Surplus materials, &c.	-	124 17 10	-	-	-	-	124 17 10	-	-	-
Work in hand	-	548 8 9	49 9 8	17 1 11	- - -	-	615 - 4	645 - 4	-	-
TOTAL	- - - £.	11,212 19 1	1,324 9 2	804 16 10	- - -	-	13,342 5 1	13,604 2 10	747 12 2	1,009 9 11

Net Cost of Produce less than Price at which Charged to Storekeeper - £.

* Figures in *Italics* are the cost of produce, not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.
 (a) In the estimated values of these block-shells at which they were returned to stock the whole of the cost was not included at the time they were placed in the Storekeeper's charge, which occasioned these differences; there were no Rate Book prices in the year of these accounts for these articles.

(b) The officers report, that the excess of cost over the Rate Book or contract prices at which the helves were charged to Storekeeper was caused by the increase in the price of Ash timber and in the better adaptation to the service than those in contract, observing that the helves used in the service have been generally of Dockyard manufacture for the last eighteen years.

(c) The cost of manufacturing these articles being less, generally, than the value at which they were charged to Storekeeper, was caused by the Rate Book prices for this year being too high, these prices have been reduced in accordance with subsequent returns of cost.

HOSEMAKERS' SHOPS.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	ACTUAL COST.					Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
		Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	Rate.	Amount.		
No.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
DEPTFORD:										
By Produce of New Work returned to Stock, viz.:-										
Hoses, Delivery, Leather, 40 ft.	10	21 17 11	1 19 -	- 7	2 7 9	each	23 17 6	24 5 -	-	- 7 6
" " " " " " " "	193	549 9 8	38 5 3	- 11 2	3 - 11	"	588 6 1	588 13 -	-	- 6 11
" " " " " " " "	110	452 14 1	23 13 11	- 6 11	4 6 8	"	476 14 11	467 10 -	(a) 9 4 11	-
" " " " " " " "	20	97 15 -	4 12 4	- 1 4	5 2 5	"	102 8 8	85 - -	(a) 17 8 8	-
" " " " " " " "	4	22 12 -	- 18 4	- 3	5 17 8	"	23 10 7	23 10 4	- 3	-
" " " " " " " "	312	379 15 6	21 14 6	- 6 4	1 5 9	"	401 16 4	405 12 -	-	3 15 8
" " " " " " " "	99	200 8 7	7 7 -	- 2 2	2 2 -	"	207 17 9	216 11 3	-	8 13 6
Other articles made	144	- 1 4	- 1 9	- 1	- 3	doz.	- 3 2	- 12 -	-	- 8 10
By other Returns to Stock, viz.:-										
Surplus materials, &c.	-	31 4 9	-	-	-	-	31 4 9	-	-	-
TOTAL	-	1,755 18 10	98 12 1	1 8 10	-	-	1,855 19 9	1,842 18 4	26 13 10	13 12 5
By Excess of Cost over Value at which the above has been returned to Stock										
TOTAL - - - £. 1,855 19 9										
WOOLWICH:										
By Produce of New Work returned to Stock, viz.:-										
Hoses, Delivery, Leather, 40 ft.	64	172 15 5	16 5 -	- 11 7	2 19 3	each	189 12 -	195 4 -	-	5 12 -
" " " " " " " "	42	170 1 8	12 12 3	- 8 11	4 7 2½	"	183 2 10	178 10 -	-	-
" " " " " " " "	9	11 14 11	1 8 -	- 1 -	1 9 4	"	13 3 11	13 19 -	-	- 15 1
" " " " " " " "	50	60 4 5	6 19 11	- 5 -	1 7 -	"	67 9 4	65 - -	-	-
" " " " " " " "	36	78 17 1	6 12 10	- 4 9	2 7 7½	"	85 14 8	78 15 -	-	-
" " " " " " " "	60	2 9 4	1 8 -	- 11	- 1 3½	"	3 18 3	5 10 -	-	1 11 9
" " " " " " " "	68	59 19 9	3 19 -	- 2 10	6 19 -	"	64 1 7	63 13 -	-	6 10 2
Oars, Ash, fitted with leather	455	191 18 7	11 12 3	- 8 3	- 7	foot	203 19 1	202 2 11	1 16 2	-
Other articles made	-	7 11 2	3 6 -	- 2 5	-	-	10 19 7	1 8 6	- 6 11	-
By Produce of Repaired and Altered Work returned to Stock, viz.:-										
Value of articles when drawn for repairs, &c.	-	170 4 2	-	-	-	-	170 4 2	251 11 9	-	21 15 1
Value of materials, labour, and general expenditure used in repairs, &c.	-	83 9 5	25 4 10	- 18 3	-	-	59 12 6	-	-	-
By other Returns to Stock, viz.:-										
Surplus materials, &c.	-	26 7 2	-	-	-	-	26 7 2	-	-	-
Work in hand	-	29 11 6	4 6 9	- 3 -	-	-	34 1 3	34 1 3	-	-
TOTAL	-	1,015 4 7	93 14 10	3 6 11	-	-	1,112 6 4	1,132 5 6	16 4 11	36 4 1
Net Cost of Produce less than Price at which Charged to Storekeeper - - - £. 16 4 11										
19 19 2										

* Figures in Italics are the cost of produce, not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.

(a) As many of these hoses were required to be made of stouter and heavier leather than that usually used, the cost was proportionately increased thereby, and should not have been compared with the price for ordinary hoses. The Cost Price should have been credited to the Shop and debited to Stock.

Dr.

HOSEMAKERS' SHOPS—continued.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.	
		£. s. d.	Per	£. s. d.	£. s. d.
CHATHAM:					
To Value of Materials drawn from Stock, viz.:—					
Work in hand (at its Cost to end of last Year), viz.:					
Materials - - - - -	- - - - -	- - - - -	-	119 7 2	
Labour - - - - -	- - - - -	- - - - -	-	1 8 4	
General Expenditure - - - - -	- - - - -	- - - - -	-	- 4 -	
					120 19 6
To Value of Materials drawn from Stock in the Year, viz.:	<i>Feet.</i>	- 2 1½			
Strips, leather, for hoses, of sizes - - - - -	4,410	to - 7¾	foot	281 17 11	
		- 1 9¾			
Screws, metal „ „ - - - - -	<i>Cwt. grs. lbs.</i> 6 3 21	to - 1 5	lb.	48 2 10	
Rivets, copper, tinned - - - - -	7 1 7½	- 1 3	„	51 4 4	
Washers, copper, „ - - - - -	3 0 27¾	- 1 4¼	„	24 12 8	
Leather, tanned - - - - -	3 0 21	- 1 1½	„	20 1 7	
„ Butt - - - - -	6 0 20	- 2 5¾	„	85 15 7	
Other Stores - - - - -	- - - - -	- - - - -	-	21 14 9	
Articles issued for repairs - - - - -	- - - - -	- - - - -	-	48 14 6	
					582 3 9
To Labour on Conversions - - - - -	- - - - -	- - - - -	-	37 3 11	
					37 3 11
To General Expenditure, viz.:—					
Repairs and Maintenance of Machinery and Tools:					
Materials - - - - -	- - - - -	- - - - -	-	- 14 6	
Other Charges:					
Materials - - - - -	- - - - -	- - - - -	-	1 16 6	
Labour - - - - -	- - - - -	- - - - -	-	5 - 5	
					7 11 5
				TOTAL - - - £.	747 18 7
SHEERNESS:					
To Value of Materials drawn from Stock in the Year, viz.:—	<i>Feet.</i>	- 1 7			
Strips, leather, for hoses, of sizes - - - - -	3,852½	to - 7¾	foot	228 5 1	
		- - - - -	-		
Screws, metal, „ „ - - - - -	- - - - -	- - - - -	-	38 8 11	
	<i>No.</i> 48	- 9 -½	each	21 14 -	
Spirals, copper „ „ - - - - -	<i>Cwt. grs. lbs.</i> 5 3 10	- 1 3	lb.	41 13 2	
Rivets, copper, tinned - - - - -	2 1 20½	- 1 4¼	„	18 9 3	
Washers „ „ - - - - -	- - - - -	- - - - -	-	19 18 7	
Other Stores - - - - -	- - - - -	- - - - -	-	679 3 11	
Articles issued for repairs - - - - -	- - - - -	- - - - -	-		1,047 12 11
To Labour on Conversions - - - - -	- - - - -	- - - - -	-	68 14 6	
					68 14 6
To General Expenditure, viz.:					
Other Charges:					
Materials - - - - -	- - - - -	- - - - -	-	- 6 5	
					6 5
					1,116 13 10
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue	- - - - -	- - - - -	-	- - -	235 12 4
				TOTAL - - - £.	1,352 6 2

Cr.

HOSEMAKERS' SHOPS—continued.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	ACTUAL COST.						Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*	Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.	
		Materials.	Labour.	General Expenditure.	Rate.		TOTAL.				
					£. s. d.	Per					
CHATHAM:											
Produce of New Work returned to Stock, viz. :—	No.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	Amount.	£. s. d.	£. s. d.	£. s. d.	
Hoses, Delivery, Leather, 40 ft., No. 2 size -	38	109 - 6	9 - 6	1 16 8	each	119 17 8	115 18 -	3 19 8	—	—	
" " " " " 3 " " -	51	213 14 1	11 9 3	2 6 7	"	227 9 11	216 15 -	10 14 11	—	—	
" " " " " 4 " " -	13	87 3 7	2 13 3	- 10 8	"	90 7 6	85 16 -	4 11 6	—	—	
Mill-Bands, Leather, Single, 2½ ins. -		1 9 6	- 7 -	- 1 5	foot	1 17 11	- 18 6	- 19 5	—	—	
" " " " " 4 " " -		29 4 3	2 - 3	- 8 2	"	31 12 8	- 11½	14 4 4	—	—	
" " " " " Double, 4 " " -		18 3 2	1 15 -	- 7 3	"	20 5 5	- 2 11	4 13 5	—	—	
" " " " " 4½ " " -		6 4 5	- 17 6	- 3 7	"	7 5 6	- 3 3¼	1 14 4	—	—	
" " " " " 6½ " " -		15 2 10	1 8 -	- 5 9	"	16 16 7	- 4 6	3 6 7	—	—	
Leather, liquored -	Cwt. grs. lbs. 8 1 14	17 13 -	- 4 4	- - 11	lb.	17 18 3	20 17 4	- - -	2 19 1	—	
Other articles made -		64 14 2	1 11 -	- 6 2	-	66 11 4	{ 61 18 1 5 17 4 }	- - -	1 4 1	—	
Produce of Repaired Work returned to Stock, viz. :—		90 9 2	- - -	- - -	-	90 9 2	126 5 9	- - -	7 1 10	—	
Value of articles when drawn for repairs -		20 - 7	7 6 2	1 8 -	-	28 14 9	-	- - -	- - -	-	
Value of materials, labour, and general expenditure used in repairs -		28 11 8	- - -	- - 3	-	28 11 11	-	44 4 2	11 5 -	—	
other Returns to Stock, viz. :—		701 10 11	38 12 3	7 15 5	-	747 18 7	32 19 2	32 19 2	-	—	
Surplus materials, &c. -					-					—	
SHEERNESS:											
Produce of New Work returned to Stock, viz. :—											
Hoses, Delivery, Leather, 40 ft., No. 2 size -	26	70 2 7	5 18 2	- - 7	each	76 1 4	79 6 -	- - -	3 4 8	—	
" " " " " 15 " " 2 " " -	2	2 5 5	- 3 6	- - -	"	2 8 11	3 3 8	- - -	- 14 9	—	
" " " " " 40 " " 3 " " -	49	190 15 11	11 4 11	- 1 1	"	202 1 11	208 5 -	- - -	6 3 1	—	
" Suction, Leather, No. 2 size -	48	58 2 6	5 - 8	- - 6	"	63 3 8	62 8 -	- 15 8	—	—	
Other articles made -		1 11 2	- 6 1	- - -	-	1 17 3	2 5 10	- - -	- 8 7	—	
Produce of Repaired Work returned to Stock, viz. :—											
Value of articles when drawn for repairs -		612 12 11	- - -	- - -	-	612 12 11	919 19 -	- - -	225 16 11(a)	—	
Value of materials, labour, and general expenditure used in repairs -		35 3 9	46 1 2	- 4 3	-	81 9 2	-	- - -	- - -	—	
other Returns to Stock, viz. :—											
Surplus materials, &c. -		10 7 8	- - -	- - -	-	10 7 8	10 7 8	- - -	- - -	—	
Articles found unfit for repairs, and returned to Stock at value charged to shop. -		11 8 10	- - -	- - -	-	11 8 10	11 8 10	- - -	- - -	—	
Articles repairable -		55 2 2	- - -	- - -	-	55 2 2	55 2 2	- - -	- - -	—	
TOTAL -		1,047 12 11	68 14 6	- 6 5	-	1,116 13 10	1,352 6 2	- 15 8	236 8 -	—	
Nett Cost of Produce less than Price at which Charged to Storekeeper - - - £.											
235 12 4											

Nett Cost of Produce less than Price at which Charged to Storekeeper - - - £.

* Figures in *Italics* are the cost of produce, not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.(c) As many of these articles required but slight repairs, the allowance of *one-third* the original value, adopted at that time for the cost of repairs, was considerably in excess of the expenses incurred thereon.

Dr.

HOSEMAKERS' SHOPS—continued.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.	
		£.	s. d.	Per	£. s. d.
PORTSMOUTH:					
To Value of Materials drawn from Stock, viz.:—					
Work in hand (at its Cost to end of last Year), viz.:					
Materials - - - - -	- - -	-	-	-	212 11 2
Labour - - - - -	- - -	-	-	-	8 11 5
General Expenditure - - - - -	- - -	-	-	-	- 19 6
					222 2 1
To Value of Materials drawn from Stock in the Year, viz.:—					
	<i>Feet.</i>				
Strips, leather, for hoses, of sizes - - - - -	18,260½	-	-	-	1,172 10 4
	<i>Ton. cwt. qrs. lbs.</i>				
Screws, metal " " - - - - -	1 10 3 27½	-	-	-	251 15 5
Spirals, copper " " - - - - -	0 7 2 6	-	-	-	44 18 10
Rivets, copper, tinned - - - - -	1 5 2 10½	-	-	-	179 4 3
Washers " " - - - - -	0 10 1 16½	-	-	-	78 16 -
Leather, tanned - - - - -	0 4 2 18½	-	-	-	29 9 9
	<i>No.</i>				
Hoses, canvas, 60 feet - - - - -	60	-	-	-	38 17 9
Other Stores - - - - -	- - -	-	-	-	98 8 9
Articles issued for repairs - - - - -	- - -	-	-	-	317 10 10
					2,211 11 11
To Labour on Conversions - - - - -	- - -	-	-	-	154 9 5
					154 9 5
To General Expenditure, viz.:—					
Other Charges:					
Materials - - - - -	- - -	-	-	-	1 16 2
Labour - - - - -	- - -	-	-	-	17 7 3
					19 3 5
					2,607 6 10
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - - }	- - -	-	-	-	50 17 5
TOTAL - - £.					2,658 4 3

HOSEMAKERS' SHOPS—continued.

Ct.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	ACTUAL COST.						Rate Book Price, or Value Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which charged to Storekeeper.	Cost of Produce less than Price at which at which Storekeeper.
		Materials.	Labour.	General Expenditure.	Rate.		Total.	Rate.	Amount.		
					£. s. d.	£. s. d.					
PORTSMOUTH:											
By Produce of New Work returned to Stock, viz. :—											
Hoses, Delivery, Leather, 40 feet, No. 1 size	-	-	20 14 11	2 5 8	- 5 8	2 6 7½	each	23 6 3	24 5 -	-	- 18 9
" " " " 2 " "	-	-	431 - 2	37 13 9	4 13 2	2 17 8½	"	473 7 1	500 4 -	-	26 16 11
" " " " 3 " "	-	-	928 13 -	51 1 8	6 6 3	4 8 10	"	986 - 11	943 10 -	42 10 11½	-
" " " " 4 " "	-	-	352 2 9	13 13 1	1 13 9	6 13 7½	"	367 9 7	363 - -	4 9 7	-
" " " 30 feet, " 3 " "	-	-	15 16 11	- 17 6	- 2 2	3 7 3½	"	16 16 7	16 5 -	- 11 7	-
" " " 20 " " 3 " "	-	-	2 3 8	- 2 6	- - 4	2 6 6	"	2 6 6	2 5 -	- 1 6	-
" Suction " 6½ " " 3 " "	-	-	93 18 1	5 19 6	- 14 9	2 3 9	"	100 12 4	100 12 6	-	- 2
" " " " 4 " "	-	-	16 2 10	1 12 4	- 4 -	2 19 10½	"	17 19 2	20 8 -	-	2 8 10
" Port Pendant, Leather	-	-	4 19 8	2 3 9	- 5 5	- 1 -	"	7 8 10	13 13 2	-	6 4 4
" Canvas, No. 2 size	-	-	38 5 2	1 3 9	- 2 11	- 17 7	"	39 11 10	42 15 -	-	3 3 2
" " 3 " "	-	-	19 9 7	- 7 6	- - 11	1 6 6½	"	19 18 -	23 16 3	-	3 18 3
Penders, Boats', Leather	-	-	6 3 11	6 11 3	- 16 3	- 2 5	"	13 11 5	12 12 -	- 19 5	-
Other articles made	-	-	22 13 2	8 1 10	1 - -	- - -	-	31 15 -	{ - 11 3 } 24 16 1	6 7 8	-
By Produce of Repaired Work returned to Stock, viz. :—											
Value of articles when drawn for repairs	-	-	337 10 1	- - -	- - -	- - -	-	337 10 1	{ 5 9 6 } 504 9 7	-	† 62 7 8
Value of materials, labour, and general expenditure used in repair	-	-	74 17 3	31 6 9	3 17 4	- - -	-	110 1 4	-	-	-
By other Returns to Stock, viz. :—											
Surplus materials, &c.	-	-	18 14 9	- - -	- - -	- - -	-	18 14 9	-	-	-
Work in hand	-	-	40 17 2	- - -	- - -	- - -	-	40 17 2	-	-	-
TOTAL		- - - £.	2,424 3 1	163 - 10	20 2 11	- - -	-	2,607 6 10	2,658 4 3	55 - 8	105 18 1

Net Cost of Produce less than Price at which Charged to Storekeeper - - - £.

55 - 8
50 17 5

* Figures in *Italics* are the cost of produce, not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.
† See remarks on similar hoses at Deptford, page 385.
‡ See remarks on similar work at Sheerness, page 387.

Dr. HOSEMAKERS SHOPS—continued.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.				
DEVONPORT;								
To Value of Materials drawn from Stock in the Year, viz. :—	<i>Feet.</i>	<i>£.</i>	<i>s.</i>	<i>d.</i>	<i>Per</i>	<i>£.</i>	<i>s.</i>	<i>d.</i>
Strips, leather, for hoses, of sizes - - - - -	7,929	-	-	-	-	474	3	4
Screws, metal " " - - - - -	-	-	-	-	-	85	5	11
Rivets, copper, tinned - - - - -	<i>Cwt. grs. lbs.</i> 11 2 25½	-	1	3	lb.	82	1	10
Washers - - - - -	5 0 23	-	1	4½	"	38	9	6
Spirals - - - - -	<i>No.</i> 32	-	9	½	each	14	9	4
Leather, tanned - - - - -	<i>Tons. cwt. grs. lbs.</i> 2 5 2 4	-	1	1½	lb.	286	17	6
Canvas, new, of sorts - - - - -	<i>Yards.</i> 481	-	1	-	yard	22	13	1
Other Stores - - - - -	-	-	-	9½	-	47	12	8
Articles issued for repairs - - - - -	-	-	-	-	-	710	17	5
To Labour on Conversions - - - - -	-	-	-	-	-	188	11	5
To General Expenditure, viz. :	-	-	-	-	-	-	-	-
Repairs and Maintenance of Machinery and Tools :	-	-	-	-	-	-	-	-
Materials - - - - -	-	-	-	-	-	5	6	-
To Excess of Value at which Manufactured Produce has been } returned to Stock for subsequent Issue - - - - - }	-	-	-	-	-	-	-	-
TOTAL - - - - -						£.	2,100	12 -

ABSTRACT of the foregoing detailed Debit and Credit Transactions at the

DOCKYARDS.	Page.	DEBTOR.			
		VALUE OF			TOTAL.
		Materials.	Labour.	General Expenditure.	
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
DEPTFORD - - - - -	384	1,755 18 10	98 12 1	1 8 10	1,855 19 9
WOOLWICH - - - - -	384	1,015 4 7	93 14 10	3 6 11	1,112 6 4
CHATHAM - - - - -	386	701 10 11	38 12 3	7 15 5	747 18 7
SHEERNESS - - - - -	386	1,047 12 11	68 14 6	- 6 5	1,116 13 10
PORTSMOUTH - - - - -	388	2,424 3 1	163 - 10	20 2 11	2,607 6 10
DEVONPORT - - - - -	390	1,763 10 7	188 11 5	5 6 -	1,957 8 -
TOTAL - - - - £.		8,708 - 11	651 5 11	38 6 6	9,397 13 4
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - -					403 12 4
TOTAL - - - - £.					9,801 5 8

HOSEMAKERS' SHOPS—continued.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	ACTUAL COST.					Rate Book Price, or Value Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.	
		Materials.	Labour.	General Expenditure.	Rate.	Totals.	Rate.	Amount.			
DEVONPORT:											
By Produce of New Work returned to Stock, viz.:-											
Hoses, Delivery, Leather, 40 feet—No. 1 size	No.	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	£. s. d.
" " " " " 2 "	6	-	12 - 6	1 10 6	- 10	2 5 3½	each	13 11 10	2 8 6	14 11 -	-
" " " " " 3 "	72	-	190 14 5	16 11 2	- 9 4	2 17 8½	"	207 14 11	3 1 -	219 12 -	-
" " " " " 4 "	45	-	170 4 8	9 13 6	- 5 5	4 - 1	"	180 3 7	4 5 -	191 5 -	-
" " " " " 5 "	19	-	120 13 6	4 3 -	- 2 4	6 11 6	"	124 18 10	6 12 -	125 8 -	-
" " " " " Various	11	-	23 7 6	1 18 9	- 1 2	-	"	25 7 5	-	26 18 2	-
" Suction, Leather, No. 2 size	20	-	25 17 4	1 7 6	- 8	1 7 3	each	27 5 6	1 6 -	26 -	1 5 6
Fenders, Boats', Leather	154	-	13 7 11	9 13 6	- 5 5	- 3 -	"	23 6 10	- 2 3	18 11 6	4 15 4
Leather, liquored	-	2 16 0 2	291 17 7	5 11 -	- 3 4	- 11½	lb.	297 11 11	- 1 1½	346 7 9	-
Other articles made	-	-	5 13 8	- 4 6	- 1	-	-	5 18 3	-	5 6 7	- 11 8
By Produce of Repaired Work returned to Stock, viz.:-											
Value of articles when drawn for repairs	-	-	710 17 5	-	-	-	-	710 17 5	-	1,068 - 5	-
Value of materials, labour, and general expenditure used in repairs.	-	-	140 4 6	137 18 -	3 17 5	-	-	281 19 11	-	-	-
By other Returns to Stock, viz.:-	-	-	58 11 7	-	-	-	-	58 11 7	-	58 11 7	-
Surplus materials, &c.	-	-	1,763 10 7	188 11 5	5 6 -	-	-	1,957 8 -	-	2,100 12 -	6 12 6
Net Cost of Produce less than Price at which Charged to Storekeeper - - - £.											
143 4 -											

HOSEMAKERS' SHOPS of the several undermentioned DOCKYARDS in the Year 1866-67.

CREDITOR.

Actual Cost of Articles Made and Repaired for Stock.			Value of other Returns to Stock.		TOTAL.		Rate Book Price, or Value Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.		Cost of Produce more than Price at which Charged to Storekeeper.		Cost of Produce less than Price at which Charged to Storekeeper.	
Materials.	Labour.	General Expenditure.	Surplus Materials, &c.	Work in Hand.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1,724 14 1	98 12 1	1 8 10	31 4 9	-	1,855 19 9	1,842 18 4	13 1 5	-	-	-	-	-
959 5 11	89 8 1	3 3 11	26 7 2	34 1 3	1,112 6 4	1,132 5 6	-	-	-	19 2	-	-
672 19 3	33 12 3	7 15 2	28 11 11	-	747 18 7	714 19 5	32 19 2	-	-	-	-	-
970 14 3	68 14 6	- 6 5	76 18 8	-	1,116 13 10	1,352 6 2	-	-	-	235 12 4	-	-
2,364 11 2	163 - 10	20 2 11	18 14 9	40 17 2	2,697 6 10	2,658 4 3	-	-	-	50 17 5	-	-
1,701 19 -	188 11 5	5 6 -	58 11 7	-	1,957 8 -	2,100 12 -	-	-	-	143 4 -	-	-
8 357 8	646 19 2	38 3 3	240 8 10	74 18 5	9,397 13 4	9,801 5 8	46 - 7	-	-	449 12 11	-	-
TOTAL					9,801 5 8	9,801 5 8	-	-	-	46 - 7	-	-
Net Cost of Produce less than Price at which Charged to Storekeeper - - - £.												
403 12 4												

* See Remarks on similar work at Sheerness, page 387 (a).

Dr.

PLUMBERS' SHOPS. - - - - -

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.	
DEPTFORD:	Tons, cwt, qrs. lbs.	£. s. d.	Per	£. s. d.	£. s. d.
To Value of Materials drawn from Stock in the Year, viz.:—					
Spirals, copper, No. 3 size - - - - -	1 0 2 8	- 1 - ³ / ₄	lb.	122 8 -	
Screws, Hose, metal, No. 3 size - - - - -	0 7 1 4	- 1 5	„	57 16 -	
Other Stores - - - - -	- - -	- - -	-	1 3 4	151 7 4
To Labour on Conversions - - - - -	- - -	- - -	-	3 10 -	3 10 -
To General Expenditure, viz.:—					
Other Charges—Materials - - - - -	- - -	- - -	-	- 1 5	- 1 5
				TOTAL - - - £.	184 18 9
WOOLWICH:					
To Value of Materials drawn from Stock, viz.:—					
Work in hand (at its Cost to end of last Year) - - -	- - -	- - -	-	32 18 8	32 18 8
To Value of Materials drawn from Stock in the Year, viz.:—					
Lead, old - - - - -	3 13 1 7	- 18 -	cwt.	65 19 8	
„ Milled - - - - -	0 15 1 12	- 19 9	„	15 3 3	
Other Stores - - - - -	- - -	- - -	-	3 9 5	84 12 4
To Labour on Conversions - - - - -	- - -	- - -	-	15 15 10	15 15 10
To General Expenditure, viz.:—					
Other Charges :					
Materials - - - - -	- - -	- - -	-	- 9 11	
Labour - - - - -	- - -	- - -	-	2 10 4	3 - 3
					136 7 1
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - - - -	- - -	- - -	-	- - -	12 16 9
				TOTAL - - - £.	149 3 10

PLUMBERS' SHOPS.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	A C T U A L C O S T.					Rate Book Price, or Value Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.		
		Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	Rate.	Amount.				
No.	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	£. s. d.		
DEPTFORD:												
By Produce of New Work returned to Stock, viz.:-												
Spirals, with Screws soldered, No. 3 size	116	-	-	-	1 8 5½	each	164 19 3	1 6 8	each	154 13 4	10 5 11	
By other Returns to Stock, viz.:-												
Surplus materials, &c.	-	-	-	-	-	-	19 19 6	-	-	19 19 6	-	
TOTAL	- - - £.						184 18 9	-	-	174 12 10	10 5 11	
By Excess of Cost over Value at which the above has been returned to Stock - - -												
TOTAL - - - £.												
WOOLWICH:												
By Produce of New Work returned to Stock, viz.:-												
Leads, Deep Sea	100	1 15 2 24	35 5 6	1 11 -	- 5 11	1 - 9½	cwt.	37 2 5	1 1 -	cwt.	37 10 -	- 7 7
" Hand	300	1 8 3 26	26 5 3	1 4 10	- 4 9	- 19 1½	"	27 14 10	- 19 -	"	27 10 8	- 4 2
" Other sorts	1,448	0 17 1 15½	16 3 11	1 16 -	- 6 10	various	"	18 6 9	various	"	25 17 7	7 10 10
By Produce of Repaired Work returned to Stock, viz.:-												
Value of articles when drawn for repairs	-	-	32 18 8	-	-	-	-	32 18 8	-	-	54 17 4	5 2 6
Value of materials, labour, and general expenditure used in repairs.	-	-	3 9 5	11 4 -	2 2 9	-	-	16 16 2	-	-	-	-
By other Returns to Stock, viz.:-												
Surplus materials, &c.	-	-	3 8 3	-	-	-	-	3 8 3	-	-	-	-
TOTAL	- - - £.		117 11 -	15 15 10	3 - 3	- - -	-	136 7 1	-	-	149 3 10	- 4 2
Net Cost of Produce less than Price at which Charged to Storekeeper - - - £.												
12 16 9												

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PLUMBERS' SHOPS—*continued.*

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.		
	<i>Tons. cwt. qrs. lbs.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	
CHATHAM:						
To Value of Materials drawn from Stock, viz. :—						
Work in hand (at its Cost to end of last Year), viz. :—						
Materials - - - - -	- - - - -	- - - - -	-	7 1 8		
Labour - - - - -	- - - - -	- - - - -	-	7 15 11		
General Expenditure - - - - -	- - - - -	- - - - -	-	1 12 3		16 9 10
To Value of Materials drawn from Stock in the Year, viz. :—						
Copper, sheet - - - - -	8 7 3 8½	- - 10½	lb.	841 18 3		
Metal castings - - - - -	1 8 0 10	- - 8½	-	113 17 5		
Basins, earthen, for water-closets - - - - -	No. 259	- 4 1	each	52 17 7		
„ Copper „ „ - - - - -	Cwt. qrs. lbs. 1 - 9	- 1 9	lb.	10 11 9		
Stands, wood „ „ - - - - -	No. 287	- 4 -¾	each	57 9 6		
Lead, milled - - - - -	Tons cwt. qrs. lbs. 1 2 2 19	- 19 9	cwt.	22 7 8		
Other Stores - - - - -	- - - - -	- - - - -	-	78 1 11		
Articles issued for repairs and alterations - - - - -	- - - - -	- - - - -	-	205 14 8		1,382 18 9
To Labour on Conversions - - - - -						
	- - - - -	- - - - -	-	691 3 11		691 3 11
To General Expenditure, viz. :—						
Repairs and Maintenance of Machinery and Tools :						
Materials - - - - -	- - - - -	- - - - -	-	85 2 8		
Labour - - - - -	- - - - -	- - - - -	-	64 14 1		
Working Machinery, including Steam Power :						
Materials - - - - -	- - - - -	- - - - -	-	3 5 4		
Other Charges :						
Materials - - - - -	- - - - -	- - - - -	-	33 16 8		
Labour - - - - -	- - - - -	- - - - -	-	52 18 10		239 17 7
				TOTAL - - - £. 2,330 10 1		

PLUMBERS' SHOPS—continued.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	A C T U A L C O S T.					Rate Book Price, or Value at which Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*			Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.			
		Materials.	Labour.	General Expenditure.	Rate.	Total.	£.	s.	d.			£.	s.	d.
CHATHAM:														
By Produce of New Work returned to Stock, viz. :—														
Water-closets, with earthen basins	-	-	-	235 19 -	£. s. d.	£. s. d.	3 3 10	each	814 6 2	2 19 2	each	754 7 6	(a)59 18 8	-
Conductors, lightning, for masts	-	5 10 3 1½	-	598 17 2	£. s. d.	£. s. d.	- 1 1½	lb.	704 4 1	- 1 3	lb.	775 6 10	-	*71 2 9
Water-closets, with copper basins	23	-	-	27 11 6	£. s. d.	£. s. d.	3 9 1	each	79 9 3	3 6 2	each	76 1 10	3 7 5	-
Basins, copper, for water-closets	-	0 1 3 27	-	12 13 2	£. s. d.	£. s. d.	- 3 -	lb.	34 2 6	- 1 9	lb.	19 10 3	(a)14 12 3	-
Funnels, copper, to masts	-	0 6 0 15½	-	21 16 2	£. s. d.	£. s. d.	- 11½	"	32 9 4	- 1 9	"	60 3 7	-	*27 14 3
" " Firehearths and Stoves	-	0 2 3 26	-	14 17 5	£. s. d.	£. s. d.	- 1 9½ - 1 6½	"	27 5 4	- 1 9 to - 1 6	"	26 17 1	- 8 3	-
Other articles made	-	-	-	11 7 2	£. s. d.	£. s. d.	- - -	-	36 17 4	- - -	-	{ 24 5 4 10 12 10 }	1 19 2	-
By Produce of Repaired and Altered Work returned to Stock, viz. :—														
Value of articles when drawn for repairs, &c.	-	-	-	120 1 10	£. s. d.	£. s. d.	- - -	-	120 1 10	- - -	-	{ 66 3 44 94 7 2 }	(b)46 10 6	-
Value of materials, labour, and general expenditure used in repairs, &c.	-	-	-	4 1 2	£. s. d.	£. s. d.	- - -	-	86 19 9	- - -	-	-	-	-
By other Returns to Stock, viz. :—														
Surplus materials, &c.	-	-	-	255 17 10	£. s. d.	£. s. d.	47 3 11	-	303 1 9	- - -	-	303 1 9	-	-
Articles found unfit for repairs, and returned to Stock at Value at which charged to shop.	-	-	-	85 12 10	£. s. d.	£. s. d.	- - -	-	85 12 10	- - -	-	85 12 10	-	-
Work in hand	-	-	-	1 5 2	£. s. d.	£. s. d.	1 4 7	-	5 19 11	- - -	-	5 19 11	-	-
TOTAL		- - -	£.	1,390 - 5	£. s. d.	£. s. d.	241 9 10	-	2,330 10 1	- - -	-	2,302 10 10	126 16 3	98 17 -
By Excess of Cost over Value at which the above has been returned to Stock										- - -	-	27 19 3	27 19 3	-
TOTAL										- - -	£.	2,330 10 1	2,330 10 1	-

* Figures in Italics are the cost of produce, not having a Rate Book value, as nearly as could be ascertained, at the time the articles were returned; the other figures are Rate Book prices. The deficiencies marked ** are caused by the Rate Book prices for these articles being too high, and those marked (a) too low in the year of these accounts. These rates have since been modified in accordance with returns of Actual Cost. (b) This excess of cost of produce over prices at which charged to Storekeeper, resulted from the proportion of original value allowed for repairs at this time, not being sufficient for the work performed.

Dr.

PLUMBERS' SHOPS—continued.

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DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.	
SHEERNESS:					
	Tons. cwt. qrs. lbs.	£. s. d.	Per	£. s. d.	£. s. d.
To Value of Materials drawn from Stock in the Year, viz. :—					
Sundry Stores - - - - -	- - - - -	- - - - -	-	23 11 8	
Articles issued for repairs and alterations - - - - -	- - - - -	- - - - -	-	219 17 4	243 9 -
To Labour on Conversions - - - - -	- - - - -	- - - - -	-	65 5 8	65 5 8
To General Expenditure, viz. :—					
Other Charges :					
Materials - - - - -	- - - - -	- - - - -	-	5 - 10	
Labour - - - - -	- - - - -	- - - - -	-	- 16 11	5 17 9
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - - - -	- - - - -	- - - - -	-	- - - -	314 12 5
				TOTAL - - - £.	27 19 1
					342 11 6
PORTSMOUTH:					
To Value of Materials drawn from Stock in the Year, viz. :—					
Lead, old - - - - -	0 9 0 0	- 18 -	cwt.	8 2 -	8 2 -
To Labour on Conversions - - - - -	- - - - -	- - - - -	-	- 12 -	- 12 -
To General Expenditure, viz. :—					
Other Charges :					
Materials - - - - -	- - - - -	- - - - -	-	- - 6	
Labour - - - - -	- - - - -	- - - - -	-	- - 9	- 1 3
				TOTAL - - - £.	8 15 3
DEVONPORT:					
To Value of Materials drawn from Stock, viz. :—					
Work in hand (at its Cost to end of last Year), viz. :					
Materials - - - - -	- - - - -	- - - - -	-	165 13 1	
Labour - - - - -	- - - - -	- - - - -	-	18 5 5	
General Expenditure - - - - -	- - - - -	- - - - -	-	2 16 3	186 14 9
To Value of Materials drawn from Stock in the Year, viz. :—					
Lead, old - - - - -	2 1 1 10	- 18 -	cwt.	37 4 1	
" Milled - - - - -	0 7 0 8	- 19 9	"	6 19 8	
Other Stores - - - - -	- - - - -	- - - - -	-	23 12 8	
Articles issued for repairs and alterations - - - - -	- - - - -	- - - - -	-	33 13 7	101 10 -
To Labour on Conversions - - - - -	- - - - -	- - - - -	-	36 17 3	36 17 3
To General Expenditure, viz. :					
Repairs and Maintenance of Machinery and Tools ;					
Materials - - - - -	- - - - -	- - - - -	-	41 3 8	
Other Charges :					
Materials - - - - -	- - - - -	- - - - -	-	12 12 10	
Labour - - - - -	- - - - -	- - - - -	-	3 5 -	57 1 6
				TOTAL - - - £.	382 3 6

PLUMBERS' SHOPS—continued.

C r.

DESCRIPTION.	QUANTITY. WEIGHT, &c.	A C T U A L C O S T.					Rate Book Price, or Value at which Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.		Cost of Produce more than Price at which Charged to Storekeeper.	
		Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	£. s. d.	Per		£. s. d.
SHEERNESS:										
Produce of New Work returned to Stock, viz. :—	No.	Cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	Cost of Produce less than Price at which Charged to Storekeeper.
Scuppers, lead	5	6 0 17	7 5 6	2 7 8	- 4 1	1 12 - ³ / ₄	cwt.	9 17 3	8 - -	1 17 3
Lead, fishing	200	3 2 22	3 7 5	- 4 8	- - 5	- 19 7 ¹ / ₄	"	3 12 6	3 17 8	- -
Produce of Repaired Work returned to Stock, viz. :—										- 5 2
Value of articles when drawn for repairs	-	-	219 17 4	-	-	-	-	219 17 4	329 16 -	29 11 2
Value of materials, labour, and general expenditure used in repairs.	-	-	12 5 11	62 13 4	5 8 3	-	-	80 7 6	-	-
other Returns to Stock, viz. :—	-	-	- 12 10	-	- 5 -	-	-	- 17 10	-	-
Surplus materials, &c.	-	-	243 9 -	65 5 8	5 17 9	-	-	314 12 5	342 11 6	29 16 4
NET Cost of Produce less than Price at which Charged to Storekeeper - - - £.										
1 17 3										
27 19 1										
PORTSMOUTH:										
Produce of New Work returned to Stock, viz. :—										
Leads, hand and fishing	150	-	8 2 -	- 12 -	- 1 3	-	-	8 15 3	8 15 -	- - 3
NET Cost of Produce less than Price at which Charged to Storekeeper - - - £.										
8 15 3										
27 19 1										
DEVONPORT:										
Produce of New Work returned to Stock, viz. :—										
Leads, fishing—	500	-	18 16 -	2 11 -	- 6 11	- - 10 ¹ / ₄	each	21 13 11	20 16 8	- 17 3
" Hand -	200	19 1 13	17 2 2	- 12 -	- 1 8	- 16 4 ¹ / ₂	cwt.	17 15 10	18 8 -	- 12 2
Scuppers, lead	6	7 2 21	8 7 8	1 4 8	- 3 4	1 5 5 ¹ / ₂	"	9 15 8	9 19 10	- 4 2
Produce of Repaired Work returned to Stock, viz. :—										
Value of articles when drawn for repairs	-	-	191 5 9	- 50 15 -	- 7 7 11	-	-	191 5 9	267 18 3	5 1 -
Value of materials, labour, and general expenditure used in repairs.	-	-	23 10 7	-	-	-	-	81 13 6	-	-
other Returns to Stock, viz. :—	-	-	-	-	-	-	-	-	-	-
Surplus materials, &c.	-	-	- 8 - 11	-	51 17 11	-	-	51 17 11	51 17 11	-
Articles found unfit for repairs, and returned to stock at value at which charged to shop.	-	-	-	-	-	-	-	8 - 11	8 - 11	-
NET Cost of Produce less than Price at which Charged to Storekeeper - - - £.										
377 1 7										
5 18 3										
- 16 4										
5 1 11										
382 3 6										
Excess of Cost over Value at which the above has been returned to Stock - - - £.										
Total - - - £.										

Dr. PLUMBERS' SHOPS—continued. - - - - -					
DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.	
		£. s. d.	Per	£. s. d.	£. s. d.
PEMBROKE:					
To Value of Materials drawn from Stock in the Year, viz. :—					
Sundry Stores - - - - -	- - - - -	- - -	-	1 - 5	1 - 5
To Labour on Conversions - - - - -	- - - - -	- - -	-	1 16 10	1 16 10
To Excess of Value at which Manufactured Produce has been } returned to Stock for subsequent Issue - - - - - }	- - - - -	- - -	-	- - -	2 17 3 - 1 3
TOTAL - - - £.				- - - £.	2 18 6

ABSTRACT of the foregoing detailed Debit and Credit Transactions at the

DOCKYARDS.	Page.	DEBTOR.			
		VALUE OF			TOTAL.
		Materials.	Labour.	General Expenditure.	
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
DEPTFORD - - - - -	392	181 7 4	3 10 -	- 1 5	184 18 9
WOOLWICH - - - - -	392	117 11 -	15 15 10	3 - 3	136 7 1
CHATHAM - - - - -	394	1,390 - 5	698 19 10	241 9 10	2,330 10 1
SHEERNESS - - - - -	396	243 9 -	65 5 8	5 17 9	314 12 5
PORTSMOUTH - - - - -	396	8 2 -	- 12 -	- 1 3	8 15 3
DEVONPORT - - - - -	396	267 3 1	55 2 8	59 17 9	382 3 6
PEMBROKE - - - - -	399	1 - 5	1 16 10	- - -	2 17 3
TOTAL - - - £.		2,208 13 3	841 2 10	310 8 3	3,360 4 4

PLUMBERS' SHOPS—continued.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	ACTUAL COST.					Rate Book Price, or Value at which Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
		Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	Rate.	Amount.		
PEMBROKE:	No.								£. s. d.	£. s. d.
	Articles made	-	-	-	-	-	-	-	2 15 6	-
	By other Returns to Stock, viz. :-	-	-	-	-	-	-	-	- 1 9	-
	Surplus materials, &c.	-	-	-	-	-	-	-	2 17 3	-
	TOTAL	-	-	-	-	-	-	-	2 18 6	-
NET Cost of Produce less than Price at which Charged to Storekeeper										- 1 3

PLUMBERS' SHOPS of the several undermentioned DOCKYARDS in the Year 1866-67.

C R E D I T O R.

Actual Cost of Articles Made and Repaired for Stock.			Value of other Returns to Stock.		TOTAL.	Rate Book Price, or Value at which Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.	Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
Materials.	Labour.	General Expenditure.	Surplus Materials, &c.	Work in Hand.				
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
161 7 10	3 10 -	- 1 5	19 19 6	- - -	184 18 9	174 12 10	10 5 11	- - -
114 3 9	15 15 10	3 - 3	3 8 3	- - -	136 7 1	149 3 10	- - -	12 16 9
1,047 4 7	605 9 8	103 1 4	388 14 7	5 19 11	2,330 10 1	2,302 10 10	27 19 3	- - -
242 16 2	65 5 8	5 12 9	- 17 10	- - -	314 12 5	342 11 6	- - -	27 19 1
8 2 -	12 -	- 1 3	- - -	- - -	8 15 3	8 15 -	- - 3	- - -
230 2 2	53 2 8	7 19 10	59 18 10	- - -	362 3 6	377 1 7	5 1 11	- - -
- 16 8	1 16 10	- - -	- 1 9	- - -	2 17 3	2 18 6	- - -	- 1 3
1,013 14 2	837 12 8	209 16 10	473 - 9	5 19 11	3,300 4 4	3,357 14 1	43 7 4	40 17 1
By Excess of Cost over Value at which the above has been returned to Stock - - -					2 10 3	2 10 3	2 10 3	- - -
TOTAL - - - £.					3,360 4 4	3,360 4 4	3,360 4 4	- - -

Dr.

PAINTERS' SHOPS. - - - - -

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.	
		£. s. d.	Per	£. s. d.	£. s. d.
DEPTFORD:					
To Value of Articles drawn from Stock in the Year, viz.:—	<i>Gallons.</i>				
Oil, Linseed - - - - -	598½	- 2 8½	gall.	81 12 9	
„ Boiled - - - - -	40½	- 3 -	„	6 1 6	
Articles issued for Painting, viz.:—	<i>No.</i>				
Lanterns, hand - - - - -	532	- 2 5	each	64 5 8	
Covers, of sorts - - - - -	<i>Yards.</i>				
Other Stores - - - - -	957	various	yard	45 8 5	
				7 3 8	
To Labour on Conversions - - - - -					204 12 -
To General Expenditure, viz.:—					
Other Charges :					7 9 3
Materials - - - - -				- 3 6	- 3 6
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - - - -					212 4 9 - 10 4
				TOTAL - - - £.	212 15 1
WOOLWICH:					
To Value of Materials drawn from Stock, viz.:—					
Work in hand (as its Cost to end of last Year) - - -				86 3 2	86 3 2
To Value of Materials drawn from Stock in the Year, viz.:—	<i>Gallons.</i>				
Oil, Linseed - - - - -	1,210½	- 2 8½	gall.	165 3 5	
„ „ Boiled - - - - -	251	- 3 -	„	37 12 10	
Paint materials - - - - -				22 7 1	
Articles issued for Painting, viz.:—	<i>No.</i>				
Hammocks - - - - -	2,386	- 4 5½	each	534 7 5	
Covers - - - - -	<i>Yards.</i>				
	4,600	- 1 9¾	to	298 4 7	
		- - 9¾	yard		
Bags, Seamen's - - - - -	<i>No.</i>				
	1,073	- 2 10	to	142 8 5	
		- 2 7	each		
Other articles - - - - -				26 17 3	1,228 19 9
Other Stores - - - - -				1 18 9	
To Labour on Conversions - - - - -					79 6 3
To General Expenditure, viz.:—					
Other Charges :					
Materials - - - - -				3 14 -	
Labour - - - - -				7 2 -	
					10 16 -
				TOTAL - - - £.	1,405 5 2

P A I N T E R S ' S H O P S .

Cr.

D E S C R I P T I O N .	Q U A N T I T Y , W E I G H T , &c.		A C T U A L C O S T .						Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
			Materials.	Labour.	General Expenditure.	Rate.		TOTAL.				
						£. s. d.	£. s. d.					
D E P T F O R D : Produce of New Work returned to Stock, viz. :— Oil, Linseed, boiled - - - - - Produce of Painted Articles returned to Stock, viz. :— Lanterns, Hand : Value of, when drawn for painting - - - - - Value of materials, labour, and general expenditure used - - - - - Covers, of sorts : Value of, when drawn for painting - - - - - Value of materials, labour, and general expenditure used - - - - - TOTAL - - - £.	Gallons.	Yards.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
	566	-	82 13 8	- 19 4	- - 5	- 2 11½	gall.	83 13 5	- 3 -	84 18 -	- - -	1 4 7
	No. 532	-	64 5 8	- - -	- - -	- - -	each	68 13 10	- 2 7	68 12 6	- 1 4	- - -
	-	-	1 11 4	2 15 6	- 1 4	- 2 7	yard	59 17 6	- 1 8½ to - 1 5	{ 27 13 3 31 11 4 }	- 12 11	- - -
	-	-	204 12 -	7 9 3	- 3 6	- - -	-	212 4 9	- - -	212 15 1	- 14 3	1 4 7

Net Cost of Produce less than Price at which charged to Storekeeper - - - £.

- 14 3										
- 10 4										

W O O L W I C H :

Produce of New Work returned to Stock, viz. :— Oil, Linseed, boiled - - - - - Produce of Painted Articles returned to Stock, viz. :— Hammocks : Value of, when drawn for numbering - - - - - Value of materials, labour, and general expenditure used - - - - - Covers, of sorts : Value of, when drawn for painting - - - - - Value of materials, labour, and general expenditure used - - - - - Bags, Seamen's : Value of, when drawn for painting, also value of materials, labour, and general expenditure used - - - - - Other Articles : Value of, when drawn for painting - - - - - Value of materials, labour, and general expenditure used - - - - - other Returns to Stock, viz. :— Surplus materials, &c. - - - - - TOTAL - - - £.	Gallons.	Yards.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
	1,150	-	167 9 2	2 12 6	- 6 11	- 2 11½	170 8 7	- 3 -	172 10 -	- - -	2 1 5
	No. 2,386	-	534 7 5	- - -	- - -	- 4 8½	558 9 4	- 4 7½	554 5 1	4 4 3	- - -
	-	-	3 6 8	18 5 2	2 10 1	- - -	- - -	- - -	- - -	- - -	- - -
	-	-	298 4 7	- - -	- - -	- 2 2	381 10 9	- 2 1½	371 11 6	9 19 3	- - -
			40 19 11	37 5 -	5 1 3	- 1 2	- - -	- 1 1½	- - -	- - -	- - -
			239 7 4	17 8 -	2 7 7	- 3 2	259 2 11	- 2 10	252 8 1	6 14 10	- - -
			26 17 3	- - -	- - -	various	35 13 2	various	35 9 -	- 4 2	- - -
			4 10 2	3 15 7	- 10 2	- - -	- - -	- - -	- - -	- - -	- - -
			- - 5	- - -	- - -	- - -	- - 5	- - -	- - -	- - -	- - -
			1,315 2 11	79 6 3	10 16 -	- - -	1,405 5 2	- - -	1,386 4 1	21 2 6	2 1 5

By Excess of Cost over Value at which the above has been returned to Stock - - - £.

* Figures in *Italics* are the Cost of Produce, not having a Rate Book value, as nearly as could be ascertained, at the time the articles were returned; the other figures are Rate Book prices.

Dr.

PAINTERS' SHOPS—continued. - - - - -

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.	
	Tons. cwt. qrs. lbs.	£. s. d.	Per	£. s. d.	£. s. d.
CHATHAM:					
To Value of Material drawn from Stock in the Year, viz. :—					
Paint, mixed, of sorts - - - - -	33 2 3 10	1 8 6 to - 9 5	cwt.	738 7 11	
„ Ingredients - - - - -	- - -	various	-	84 15 -	
Oil, Linseed - - - - -	Gallons. 1,062	- 2 8½	gallon	144 18 5	
Turpentine - - - - -	613¼	- 6 5 - 2 3	„	122 - 2	
Oil, Linseed, boiled - - - - -	618¼	- 3 -	„	92 14 10	
Varnish, protective - - - - -	- - -	various	-	83 19 1	
„ Of sorts - - - - -	61¼	1 8 - to - 5 7½	gallon	29 6 10	
Articles issued for Painting, viz. :—					
Canvas, of sorts - - - - -	Yards. 5,004	- 3 6 to - - 9½	yard	296 - 5	
Bags, Seamen's - - - - -	No. 444	- 3 - - 2 7	each	58 5 4	
Other Stores - - - - -	- - -	- - -	-	89 9 7	1,729 17 7
To Labour on Conversions - - - - -	- - -	- - -	-	23 - 11	23 - 11
To General Expenditure, viz. :—					
Repairs and Maintenance of Machinery and Tools :					
Materials - - - - -	- - -	- - -	-	1 9 5	
Other Charges :					
Materials - - - - -	- - -	- - -	-	- 14 9	
Labour - - - - -	- - -	- - -	-	1 2 2	3 6 4
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - - }					
					1,756 4 10
					14 18 7
TOTAL - - - £.					1,771 3 5

PAINTERS' SHOPS—continued.

(r.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	ACTUAL COST.						Rate Book Price, or Value Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
		Materials.	Labour.	General Expenditure.	Rate.		TOTAL.	Amount.			
					£. s. d.	Per			£. s. d.		
CHATHAM:											
Produce of New Work returned to Stock in the Year, viz. :—											
Glass, sheet, thirds	<i>Feet.</i> 367	6 17 10	- 15 4	- 1 1	- - 5	foot	7 14 3	5 12 5	2 1 10	—	—
Paint, mixed	<i>Lbs.</i> 28	- 8 1	- - 11	- - 1	- - 4	lb.	- 9 1	- 9 4	-	- - 3	- - 3
Produce of Painted Articles returned to Stock, viz. :—											
Canvas, Covers, &c.	<i>Yards.</i> 4,776	31 10 11	17 12 8	1 4 8	- - 2½	yard	50 8 3	69 13 -	-	-	19 4 9
Bags, Seamen's :											
Value of, when drawn for painting	<i>No.</i> 443	58 2 4	-	-	- 3 1	each	68 13 7	66 9 -	2 4 7	—	—
Value of materials, labour, and general expenditure used	-	5 12 10	4 12 -	- 6 5	-	-	-	-	-	-	-
By other Returns to Stock, viz. :—											
Surplus materials, &c.	-	498 19 9	-	1 14 1	- - -	-	500 13 10	500 13 10	—	—	—
By Paint, Oil, &c., issued to Ships and Services	-	1,128 5 10	-	-	- - -	-	1,128 5 10	1,128 5 10	—	—	—
TOTAL	- - - £.	1,729 17 7	23 - 11	3 6 4	- - -	-	1,756 4 10	1,771 3 5	4 6 5	19 5 -	4 6 5
Net Cost of Produce less than Price at which Charged to Storekeeper											14 18 7

* Figures in *Italics* are the Cost of Produce, not having a Rate Book value, as nearly as could be ascertained, at the time the articles were returned; the other figures are Rate Book prices.

Dr.

PAINTERS' SHOPS—continued.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.	
SHEERNESS:					
To Value of Materials drawn from Stock in the Year, viz. :—	<i>Tons cwt. qrs. lbs.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
Paint, mixed - - - - -	41 2 1 18	various	-	890 3 11	
	<i>Gallons.</i>				
Oil, linseed - - - - -	3,024	- 2 8½	gall.	412 12 8	
Paint ingredients, of sorts - - - - -	- - -	various	-	118 16 10	
Turpentine - - - - -	271	- 6 5	gall.	86 19 9	
Varnish, of sorts - - - - -	158½	- 15 11¼ to - 7 1¼	"	57 10 6	
	<i>Tons cwt. qrs. lbs.</i>				
Patty - - - - -	7 16 3 7	- 6 4	cwt.	49 13 2	
Other Stores - - - - -	- - -	- - -	-	9 11 5	
Articles issued for Painting, viz. :—	<i>Yards.</i>				
Covers, canvas, of sorts - - - - -	7,530½	various	-	458 13 8	
	<i>No.</i>				
Bags, Seamen's - - - - -	2,000	- 2 7	each	258 6 8	
Lockers, Seamen's - - - - -	48	6 - 8	"	289 14 4	
Other articles - - - - -	15	- - -	-	8 - 6	
					2,640 3 5
To Labour on Conversions - - - - -	- - -	- - -	-	49 10 10	49 10 10
To General Expenditure, viz. :—					
Other Charges :					
Materials - - - - -	- - -	- - -	-	- 13 6	
Labour - - - - -	- - -	- - -	-	5 2 8	
					5 16 2
					2,695 10 5
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - -	- - -	- - -	-	- - -	38 16 5
				TOTAL - - - £.	2,734 6 10

PAINTERS' SHOPS—continued.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	ACTUAL COST.						Rate Book Price, or Value Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.		
		Materials.	Labour.	General Expenditure.	Rate.		Amount.						
					£. s. d.	Per							
SHEERNES:													
By Produce of New Work returned to Stock, viz. :—													
Paint, composition, for cloths	No.	Tons, cwt. grs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	£. s. d.		
" Mixed, of sorts	—	1 14 3 2	19 2 —	1 16 5	— 4 3	— 12 2	cwt.	21 2 8	— 11 5	19 17 10	1 4 10		
Other articles manufactured	—	3 0 2 24	78 3 1	1 1 1	— 2 5	1 6 1½	"	79 6 7	1 5 3	76 13 4	2 13 3		
	—	—	3 5 —	— 5 9	— 6	—	—	3 11 3	—	3 17 5	—		
By Produce of Painted Work returned to Stock, viz. :—													
Bags, Seamen's :													
Value of, when drawn for painting	2,000	—	258 6 8	—	—	— 3 —	each	300 6 4	— 3 —	300 —	— 6 4		
Value of materials, labour, and general expenditure used	—	—	22 10 7	17 8 2	2 — 11	—	—	—	—	—	—		
Corers, canvas, of sorts :													
Value of, when drawn for painting	—	Yards. 7,530½	458 13 8	—	—	—	—	458 13 8	—	—	—		
Value of materials, labour, and general expenditure used	—	—	43 18 7	25 16 9	3 — 10	— 2½	yard	72 16 2	— 4 — 3½	115 2 5	42 6 3		
Lockers, Seamen's :													
Value of, when drawn for painting	48	—	289 14 4	—	—	6 2 6	each	293 19 5	6 2 6	294 — 6	— 1 1		
Value of materials, labour, and general expenditure used	—	—	1 11 10	2 7 8	— 5 7	—	—	—	—	—	—		
Other Articles :													
Value of, when drawn for painting	15	—	8 — 6	—	—	—	—	9 11 8	—	9 19 —	— 7 4		
Value of materials, labour, and general expenditure used	—	—	— 14 6	— 15 —	— 1 8	—	—	—	—	—	—		
By other Returns to Stock, viz. :—													
Surplus materials, &c.	—	—	1,456 2 8	—	—	—	—	1,456 2 8	—	1,456 2 8	—		
	£.		2,640 3 5	49 10 10	5 16 2	—	—	2,695 10 5	—	2,734 6 10	43 — 10		
Net Cost of Produce less than Price at which Charged to Storekeeper											£.	4 4 5	
												38 16 5	

* Figures in Italics are the Cost of Produce, not having a Rate Book value, as nearly as could be ascertained at the time the Articles were returned ; the other figures are Rate Book prices.

PAINTERS' SHOPS—continued.

Cr.

DESCRIPTION.	Q U A N T I T Y, W E I G H T, &c.	A C T U A L C O S T.						Rate Book Price, or Value at which Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.		
		Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	£. s. d.	Per	£. s. d.				
												Amount.	
P O R T S M O U T H :													
By Produce of New Work returned to Stock, viz. :—													
Paint, composition, Shipwrights'	- - - - -	Galls.	Tons, cwt. qrs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	cwt.	£. s. d.	383 14 7	-	-	10 2 7
Oil, llnseed, boiled - - - - -	- - - - -	1,260	-	175 3 9	8 17 6	1 3 -	- 2 11½	gall.	- 3 -	189 - -	-	-	3 15 9
By Produce of Painted Work returned to Stock, viz. :—													
Covers, of sorts :			Yards.										
Value of, when drawn for painting - - - - -	- - - - -	-	13,563	-	-	-	- 1 10½	yard	- 1 8½	96½ - 10	-	-	11 12 7
Value of materials, labour, and general expenditure used - - - - -	- - - - -	-	-	113 5 9	70 - 2	9 1 3	- 1 1½	-	- 1 1½	-	-	-	-
Bags, Seamen's :	No.												
Value of, when drawn for painting - - - - -	- - - - -	3,000	-	387 10 -	-	-	- 3 2	each	- 3 -	450 - -	26 19 3	-	-
Value of materials, labour, and general expenditure used - - - - -	- - - - -	-	-	47 3 6	37 8 9	4 17 -	-	-	-	-	-	-	-
Cloths, Deck and Weather :													
Value of, when drawn for painting - - - - -	- - - - -	-	2,130	164 3 8	-	-	- 1 10	yard	- 1 10½	199 13 8	-	-	3 13 10
Value of materials, labour, and general expenditure used - - - - -	- - - - -	-	-	19 15 5	10 13 2	1 7 7	- 1 9½	-	-	-	-	-	-
Hoods, Hatchway :													
Value of, when drawn for painting - - - - -	- - - - -	-	1,063	58 - 8	-	-	- 1 11	"	- 1 11	73 10 11	-	-	- 9 11
Value of materials, labour, and general expenditure used - - - - -	- - - - -	-	-	8 11 10	5 13 9	- 14 9	- 1 1½	-	- 1 2	-	-	-	-
Other Articles :													
Value of, when drawn for painting - - - - -	- - - - -	-	83½	5 1 8	- 12 6	- 1 8	-	-	-	4 18 10	- 3 6	-	-
Value of materials, labour, and general expenditure used - - - - -	- - - - -	-	-	-	-	-	-	-	-	- 29 6	-	-	-
				2,116 14 9	138 9 7	17 18 8	-	-	-	2,275 14 11	27 2 9	-	29 14 8

NET Cost of Produce less than Price at which Charged to Storekeeper £.

120.

* Figures in *Italics* are the Cost of Produce, not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.

Dr.

PAINTERS' SHOPS—continued.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.	
	Gallons.	£. s. d.	Per	£. s. d.	£. s. d.
DEVONPORT:					
To Value of Materials drawn from Stock, viz. :—					
Work in hand (at its Cost to end of last Year) :					
Materials - - - - -	- - -	- - -	-	180 2 2	
Labour - - - - -	- - -	- - -	-	1 15 -	
General Expenditure - - - - -	- - -	- - -	-	- 1 9	
					181 18 11
To Value of Materials drawn from Stock in the Year, viz. :—					
Oil, linseed - - - - -	2,733	- 2' 8½	gall.	372 18 8	
„ „ Boiled - - - - -	952	- 3 -	„	142 16 -	
Paint, ingredients - - - - -	Tons. cwt. qrs. lbs. 2 0 1 16	1 3 6 to - 4 1½	cwt.	25 17 1	
„ Mixed - - - - -	1 16 2 11	1 5 5 - 11 5	„	25 4 3	
Articles issued for Painting, viz. :—					
Covers, hatchway, &c. - - - - -	- - -	various	-	1,071 13 7	
Bags, Seamen's - - - - -	- - -	„	-	294 11 8	
Other Stores - - - - -	- - -	- - -	-	2 16 1	
					1,935 17 4
To Labour on Conversions - - - - -	- - -	- - -	-	93 2 10	
					93 2 10
To General Expenditure, viz. :—					
Repairs and Maintenance of Machinery and Tools :					
Materials - - - - -	- - -	- - -	-	1 - 6	
Other Charges :					
Labour - - - - -	- - -	- - -	-	3 14 11	
					4 15 5
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - -	- - -	- - -	-	- - -	2,215 14 6
					59 16 7
				TOTAL - - - £.	2,275 11 1

PAINTERS' SHOPS—continued.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	ACTUAL COST.						Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.		
		Materials.	Labour.	General Expenditure.	Rate.		TOTAL.	Amount.	£. s. d.			
					£. s. d.	Per						
DEVONPORT:												
By Produce of New Work returned to Stock, viz. :—												
Oil, linseed, boiled	Gall.	-	-	-	-	-	-	3	-	405	-	15 17 4
Other articles	-	-	-	-	-	-	-	-	-	4 17	-	-
By Produce of Painted Work, returned to Stock, viz. :—												
Covers, Hatchway :												
Value of, when drawn for painting	Yards.	16,040	-	-	-	-	-	-	-	1,011 13 9	-	-
Value of materials, labour, and general expenditure used	-	-	56 7 6	2 17 8	-	-	2½	yard	-	254 8 3	-	63 - -
Bugs, Seamen's :												
Value of, when drawn for painting	No.	-	-	-	-	-	-	-	-	390	-	-
Value of materials, labour, and general expenditure used	-	-	20 10 -	1 - 11	-	-	3 1½	each	-	390	-	-
By other Returns to Stock, viz. :—												
Work in hand :—												
Value of articles when drawn for painting	-	-	-	-	-	-	-	-	-	209 12 1	-	-
Value of materials, labour, and general expenditure used	-	-	8 12 6	- 8 10	-	-	-	-	-	-	-	-
	£.	2,115 19 6	94 17 10	4 17 2	-	-	-	-	-	2,275 11 1	19 - 9	78 17 4

Net Cost of Produce less than Price at which Charged to Storekeeper - - - £.

19 - 9

59 16 7

* Figures in *Italics* are the Cost of Produce, not having a Rate Book value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book prices.

PAINTERS' SHOPS—continued.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	ACTUAL COST.					Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
		Materials.	Labour.	General Expenditure.	Rate.		Amount.			
					£. s. d.	Per				
PEMBROKE: y Produce of New Work returned to Stock, viz.:	Tons cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	
	6 0 2 4	132 9 6	4 12 10	- - -	1 2 9	cwt.	- 11 2	67 5 3	69 17 1	
	0 14 2 18	20 - 1	- 2 6	- - -	1 7 5	"	1 5 5	18 12 7	1 10 -	
	TOTAL - - - £.	152 9 7	4 15 4	- - -	- - -	-	- - -	85 17 10	71 7 1	-
							By Excess of Cost over Value at which the above has been returned to Stock - - -		71 7 1	
							TOTAL - - - £.		157 4 11	

PAINTERS' SHOPS of the several undermentioned Dockyards in the Year 1866-67.

C R E D I T O R.

Actual Cost of Articles Made and Repaired for Stock.				Value of other Returns to Stock.		TOTAL.		Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.	Cost of Produce more than Price Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.	
Materials.	Labour.	General Expenditure.	TOTAL.	Surplus Materials, &c.	Work in Hand	£.	s.				d.
£.	£.	£.	£.	£.	£.	£.	s.	d.	£.	s.	d.
204 12 -	7 9 3	- 3 6	212 4 9	- - -	- - -	212 4 9	212	15 1	-	-	-
1,315 2 6	79 6 3	10 16 -	1,405 4 9	- - 5	- - -	1,405 5 2	1,405	4 1	19	1 1	-
102 12 -	23 - 11	1 12 3	127 5 2	1,628 19 8	- - -	1,756 4 10	1,771	3 5	-	-	14 18 7
1,184 - 9	49 10 10	5 16 2	1,239 7 9	1,456 2 8	- - -	2,695 10 5	2,734	6 10	-	-	38 16 5
2,116 14 9	138 9 7	17 18 8	2,273 3 -	- - -	- - -	2,273 3 -	2,275	14 11	-	-	2 11 11
1,915 8 9	86 5 4	4 8 4	2,006 2 5	- - -	209 12 1	2,215 14 6	2,275	11 1	-	-	59 16 7
152 9 7	4 15 4	- - -	157 4 11	- - -	- - -	157 4 11	85	17 10	71	7 1	-
6,991 - 4	388 17 6	40 14 11	7,420 12 9	3,085 2 9	209 12 1	10,715 7 7	10,741	13 3	90	8 2	116 13 10
TOTAL				TOTAL		TOTAL		10,741 13 3	90 8 2		
Net Cost of Produce less than Price at which Charged to Storekeeper - - - £.											
*26 5 8											

Dr.

COPPERSMITHS' SHOPS.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.	
	<i>Cwt. qrs. lbs.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
SHEERNESS:					
To Value of Materials drawn from Stock in the Year, viz. :—					
Copper, Sheet - - - - -	13 3 9	- - 10 $\frac{3}{4}$	lb.	69 5 4	
Other Stores - - - - -	2 2 20 $\frac{1}{2}$	- - -	-	32 5 1	
Articles issued for repairs - - - - -	- - -	- - -	-	107 9 8	209 -
To Labour on Conversions - - - - -	- - -	- - -	-	81 19 10	81 19 10
To General Expenditure, viz. :—					
Repairs and Maintenance of Machinery and Tools :					
Materials - - - - -	- - -	- - -	-	1 17 6	
Other Charges :					
Materials - - - - -	- - -	- - -	-	5 3 9	
Labour - - - - -	- - -	- - -	-	- 3 4	7 4 7
To Excess of Value at which Manufactured Produce has been } returned to Stock for subsequent Issue - - - - }	- - -	- - -	-	-	298 4 6 6 15 2
TOTAL - - - £.					304 19 8

COPPERSMITHS' SHOPS.

Q.

DESCRIPTION.	QUANTITY, WEIGHT, &c.		ACTUAL COST.						Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.																												
			Materials.	Labour.	General Expenditure.	Rate.		TOTAL.																																
						£.	s.		d.	£.			s.	d.	Per	Amount.																								
SHEERNES:																																								
By Produce of New Work returned to Stock, viz. :—																																								
Ventilators, copper	No.	Cwt.	grs.	lbs.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.																					
	5	3	1	22	18	13	10	13	12	5	1	2	1	33	15	6	-	-	-	7	2																			
Shoals, copper, for soil	2	3	1	18	17	19	10	13	6	3	1	1	4	32	7	5	-	-	-	1	1																			
Light-Boxes, copper	3	1	2	5	8	4	-	6	2	6	-	9	10	14	16	4	-	1	9	-	6	3																		
Other articles made	64	1	3	25½	8	17	5	11	1	4	-	17	6	20	16	3	-	-	-	1	2	10																		
By Produce of Repaired Work returned to Stock, viz. :—																																								
Value of articles when drawn for repairs	-	-	-	-	105	6	7	-	-	-	-	-	-	105	6	7	-	-	-	-	-	6	3	4																
Value of materials, labour, and general expenditure used in repairs	-	-	-	-	20	18	6	37	17	4	3	-	6	61	16	4	-	-	-	173	6	3	-	-																
By other Returns to Stock, viz. :—																																								
Surplus materials, &c.	-	-	-	-	26	16	10	-	-	-	-	13	4	27	10	2	-	-	-	27	10	2	-	-																
Articles found unfit for repairs, and returned to Stock at value at which charged to shop.	-	-	-	-	2	3	1	-	-	-	-	-	-	2	3	1	-	-	-	2	3	1	-	-																
TOTAL														209	-	1	81	19	10	7	4	7	298	4	6	-	-	-	304	19	8	1	2	10	7	18	-	1	2	10
														Net Cost of Produce less than Price at which Charged to Storekeeper										- - £.				6		15	2									

Dr. COPPERSMITHS' AND CONDENSER SHOPS—continued. - - - -

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.			VALUE.	
PORTSMOUTH:	Tons. cwt. qrs. lbs.	£. s. d.	Per	£. s. d.	£. s. d.	
To Value of Materials drawn from Stock, viz. :—						
Work in hand (at its Cost to end of last Year), viz. :						
Materials - - - - -	- - -	- -	-	369 9 7		
Labour - - - - -	- - -	- -	-	93 15 7		
General Expenditure - - - - -	- - -	- -	-	23 3 4	486 8 6	
To Value of Materials drawn from Stock in the Year, viz. :—						
Castings, copper and metal - - - - -	12 12 3 19½	- -	-	1,018 - 11		
Copper Sheet and Boltstaves - - - - -	5 11 2 27½	- -	-	560 7 10		
Tubes or Pipes, metal - - - - -	3 17 1 22	- -	-	425 5 8		
Iron, of sorts - - - - -	7 13 3 24	- -	-	158 1 -		
Other Stores - - - - -	- - -	- -	-	132 3 7		
Articles issued for repairs and alterations - - -	- - -	- -	-	632 10 7	2,026 9 7	
To Labour on Conversions - - - - -	- - -	- -	-	1,217 7 11	1,217 7 11	
To General Expenditure, viz. :—						
Repairs and Maintenance of Machinery and Tools :						
Materials - - - - -	- - -	- -	-	11 9 3		
Labour - - - - -	- - -	- -	-	19 10 11		
Working Machinery, including Steam Power :						
Materials - - - - -	- - -	- -	-	34 8 11		
Labour - - - - -	- - -	- -	-	16 12 5		
Other Charges :						
Materials - - - - -	- - -	- -	-	69 - 11		
Labour - - - - -	- - -	- -	-	171 2 11	322 5 4	
To Excess of Value at which Manufactured Produce } has been returned to Stock for subsequent Issue - }	- - -	- -	-	- - -	4,952 11 4	
					341 3 3	
				TOTAL - - - £.	5,293 14 7	

COPPERSMITHS' AND CONDENSER SHOPS—continued.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.		A C T U A L C O S T.				Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.	
			Materials.	Labour.	General Expenditure.	Rate.					Total.
No.	Tons, cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.		
PORTSMOUTH:											
By Produce of New Work returned to Stock, viz. :—											
Condensers, No. 7 size	10	6 16 2 14	508 19 2	176 9 10	46 8 7	1 1 1/4 to 1 1/4	lb. 821 17 7	- 1 2	-	170 14 9	
" " 6 "	2	1 10 2 0	123 5 2	37 13 11	9 18 3	1 1/4 to 1 1/4	" 170 17 4	- 1 2	-	128 8 -	
" " 4 "	2	2 6 0 0	183 17 6	47 8 4	12 9 5	11 1/4 to 1 1/4	" 243 15 3	- 1 2	-	156 15 5	
" Cylindrical	8	1 2 3 22	125 19 9	89 12 9	23 11 5	1 7 1/4 to 1 7 1/4	" 239 3 11	- 1 8	125 - 7	-	
Shafts, iron, for ventilators, of sorts	95	3 9 0 22	93 12 1	177 18 10	46 15 6	1 5 1/4 to 1 5 1/4	" 318 6 5	- - 7 1/2	(a) 76 3 2	-	
Cisterns, copper, for water-closets	37	1 8 3 25	149 19 9	90 8 10	23 16 11	4 1/4 to 4 1/4	" 264 5 6	- 1 6	120 18 -	-	
Shafts, copper, for ventilators, of sorts	31	1 5 3 16 1/2	128 10 8	99 10 1	26 3 7	2 1 1/2 to 2 1 1/2	" 254 4 4	- 1 9	- 8 -	-	
Tubes, metal, tinned, for condensers	747	1 7 0 8 1/2	151 10 6	4 - 10	1 1 3	1 1/4 to 1 1/4	" 156 12 7	- 1 1	-	7 12 7	
Cowls, copper, of sorts	16	0 7 2 26 1/2	46 14 -	74 - 1	19 9 6	3 3 1/2 to 2 2 1/2	" 140 3 8	- 2 9	5 12 10	-	
" Iron, of sorts	52	1 0 1 7	28 19 -	80 3 8	21 12 6	1 8 1/4 to 1 10 1/4	" 130 15 2	- - 8	(a) 58 13 2	-	
Cocks, metal, of sorts	69	0 9 1 27	41 18 10	44 9 6	11 14 -	4 2 1/2 to 1 4 1/4	" 98 2 4	- 4 to 1 -	(a) 42 3 10	-	
Pipes, copper, of sorts	30	0 7 3 25	39 15 7	30 2 10	7 18 2	1 9 1/4 to 1 4 1/2	" 77 16 7	- 1 10 to 1 9	-	3 16 7	
" Metal deck, &c.	67	0 10 2 29	48 4 -	21 4 11	5 11 8	1 9 to 1 11 1/2	" 75 - 7	- 2 to 1 3	-	126 17 5	
Tanks, iron, for condensers	12	0 8 1 19	11 7 8	21 3 2	5 11 7	9 1/2 to 2 9	" 38 2 5	- - 9 1/2	- 15 11	-	
Ventilators, copper	44	0 2 3 18	15 1 -	16 5 6	4 5 5	10 1/2 to 1 10 1/2	" 35 11 11	- 2 4	-	2 8 9	
Other articles made	-	1 9 2 13 1/2	101 14 9	102 11 5	26 19 1	-	231 5 3	-	8 11 7	-	
By Produce of Repaired Work returned to Stock, viz. :—											
Value of articles when drawn for repairs	-	-	431 9 3	-	-	-	431 9 3	-	-	(b) 381 18 6	
Value of materials, labour, and general expenditure used in repairs.	-	-	137 13 4	131 14 3	34 13 5	-	304 1 -	-	-	-	
By other Returns to Stock, viz. :—											
Surplus materials, &c.	-	-	416 19 4	-	-	-	416 19 4	-	-	-	
Work in hand	-	-	421 6 1	66 4 9	17 8 5	-	504 19 3	-	-	-	
By gain of fractions on materials issued											
	-	-	3,296 17 6	1,311 3 6	345 8 8	-	4,953 9 8	-	238 7 1	578 12 -	
	-	-	- 18 4	-	-	-	- 18 4	-	-	- 18 4	
	-	-	3,295 19 2	1,311 3 6	345 8 8	-	4,952 11 4	-	238 7 1	579 10 4	
TOTAL										238 7 1	
Net Cost of Produce less than Price at which Charged to Storekeeper										341 3 3	

* Figures in Italics are the Cost of Produce, not having a Rate Book Value, as nearly as could be ascertained at the time the articles were returned; the other figures are Rate Book Prices.

† The Rate Book Prices for these articles were, in the current year of these accounts, in some cases too high and in others too low. These prices have been subsequently adjusted in accordance with the cost returned from the yard.

(a) These manufactures were different and more costly in the production than those for which the Rate Book provides, and should have been returned to Stock at, as near as could be ascertained, the cost value.

(b) The difference between the value at which the repaired work was returned to Stock at this and at Devonport Yard, and the Cost value resulted from the allowance of one-third of the original value for repairs, being more than was expended on these works.

Dr.

COPPERSMITHS' AND CONDENSER SHOPS—continued.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE			VALUE.	
DEVONPORT:						
	<i>Cwt. qrs. lbs.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	
To Value of Materials drawn from Stock in the Year, viz. :—						
Copper, Sheet - - - - -	17 0 14½	- - 10½	lb.	85 18 11		
Other Stores - - - - -	- - - - -	- - - - -	-	7 17 4		
Articles issued for repairs and alterations - - - - -	- - - - -	- - - - -	-	77 18 5	171 14 8	
To Labour on Conversions - - - - -	- - - - -	- - - - -	-	62 19 -	62 19 -	
To General Expenditure, viz. :—						
Repairs and Maintenance of Machinery and Tools :						
Materials - - - - -	- - - - -	- - - - -	-	1 1 7		
Other Charges :						
Materials - - - - -	- - - - -	- - - - -	-	15 13 6		
Labour - - - - -	- - - - -	- - - - -	-	2 15 2	19 10 3	
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent issue - - - - - }						
TOTAL - - - £.					284 - -	

ABSTRACT of the foregoing detailed Debit and Credit Transactions at the

DEBTOR.

DOCKYARDS.	Page.	VALUE OF			TOTAL.
		Materials.	Labour.	General Expenditure.	
		<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
SHEERNESS - - - - -	412	209 - 1	81 19 10	7 4 7	298 4 6
PORTSMOUTH: - - - - -	414	3,295 19 2	1,311 3 6	345 8 8	4,952 11 4
DEVONPORT - - - - -	416	171 14 8	62 19 -	19 10 3	254 3 11
TOTAL - - - £.		3,676 13 11	1,456 2 4	372 3 6	5,504 19 9
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - -					377 14 6
TOTAL - - - £.					5,882 14 3

COPPERSMITHS' AND CONDENSER SHOPS—continued.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	ACTUAL COST.						Rate Book Price, or Value at which Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.		Cost of Produce more than Price at which Charged to Storekeeper.	
		Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	£. s. d.	Per	£. s. d.		
DEVONPORT:											
By Produce of New Work returned to Stock, viz.:-											
Ventilators, copper	- - - - -	0	8 1 6½	29 16 5	3 13 3	£. s. d.	- 1 8	lb.	£. s. d.	-	3 13 10
Funnels, Top-gallant-mast, &c.	- - - - -	53	4 2 15	10 13 4	1 6 2	- 1 4	-	"	- 1 9	-	10 11 9
Light-Boxes, for magazine	- - - - -	2	0 1 22	1 2 2	- 2 8	- 1	-	"	- 2 4	-	2 3 10
By Produce of Repaired and Altered Work returned to Stock, viz.:-											
Value of articles when drawn for repairs and alterations	-	-	-	-	-	-	-	-	-	-	(b) 13 6 8
Value of materials, labour, and general expenditure used in repairs and alterations.	-	-	-	21 7 1	2 11 10	-	-	-	-	116 18 6	-
By other Returns to Stock, viz.:-											
Surplus materials, &c.	-	-	-	-	11 16 4	-	-	-	-	25 8 -	-
Articles found unfit for repairs, and returned to Stock at value at which charged to shop.	-	-	-	-	-	-	-	-	-	9 - 1	-
TOTAL		- - - £.	171 14 8	62 19 -	19 10 3	-	-	-	-	284 - -	29 16 1
NET Cost of Produce less than Price at which Charged to Storekeeper - - - £.											29 16 1

Coppersmiths' and Condenser Shops at the several undermentioned Dockyards in the Year 1866-67.

CREDIT OR.

Actual Cost of Articles Made and Repaired for Stock.			Value of other Returns to Stock.		TOTAL.	Rate Book Price, or Value at which Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.	Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
Materials.	Labour.	General Expenditure.	Surplus Materials, &c.	Work in Hand.				
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
180 - 2	81 19 10	6 11 3	29 13 3	- - -	298 4 6	304 19 8	6 15 2	-
2,457 13 9	1,244 18 9	328 - 3	416 19 4	504 19 3	4,952 11 4	5,293 14 7	• 341 3 3	-
149 2 11	62 19 -	7 13 11	34 8 1	- - -	254 3 11	284 - -	• 29 16 1	-
2,786 16 10	1,359 17 7	342 5 5	481 - 8	594 19 3	5,504 19 9	5,882 14 3	377 14 6	-
TOTAL - - - £.						5,882 14 3	377 14 6	-
NET Cost of Produce less than Price at which Charged to Storekeeper - - - £.								

* See page 415 for explanation of these differences.

Dr.

FOUNDRIES.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE,		VALUE.		
CHATHAM:	Tons. cwt. qrs. lbs.	£. s. d.	Per	£. s. d.	£. s. d.	
IRON:						
To Value of Materials drawn from Stock in the Year, viz. :—						
Iron, Pig, Blaenovan - - - - -	50 5 0 0	6 10 -	ton	326 12 6		
„ „ Coltness - - - - -	138 5 0 0	3 15 10	„	524 3 11		
„ Old, cast - - - - -	240 12 3 0	2 5 -	„	541 8 8		1,392 5 1
To Labour on Conversions - - - - -	- - - - -	- - -	-	929 2 9		929 2 9
To General Expenditure, viz. :—						
Repairs and Maintenance of Machinery and Tools:						
Materials - - - - -	- - - - -	- - -	-	145 6 8		
Labour - - - - -	- - - - -	- - -	-	23 3 5		
Working Machinery, including Steam Power:						
Materials - - - - -	- - - - -	- - -	-	3 18 8		
Labour - - - - -	- - - - -	- - -	-	25 2 -		
Other Charges :						
Materials - - - - -	60 0 0 0	- - -	-	480 5 3		
Labour - - - - -	- - - - -	- - -	-	381 11 11		1,059 7 11
TOTAL - - -	489 2 3 0	- - -	-	- - -		3,380 15 9
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - }	- - -	- - -	-	- - -		301 8 -
				TOTAL - - - £.		3,682 3 9

FOUNDRIES.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	ACTUAL COST.					Rate Book Price, or Value Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
		Materials.	Labour.	General Expenditure.	Rate.	Per	£. s. d.	£. s. d.		
CHATHAM:	Tons, cwt. gra. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Produce of New Work returned to Stock, viz. :—										
Castings, Iron, Loam	29 10 3 0	152 9 7	89 16 -	84 5 7	- 11 - ¼	cwt.	- 10 9	317 10 6	9 - 8	-
" " Flask	285 13 3 26	857 1 9	717 17 9	673 17 4	- 7 10 ½	"	- 9 -	2,571 5 9	-	322 8 11*
" " Open sand	85 6 2 5	231 11 3	121 9 -	114 1 6	- 5 5 ½	"	- 5 4	455 1 6	12 - 3	-
By other Returns to Stock, viz. :—										
Surplus materials, &c.	83 9 2 26	151 2 6	-	187 3 6	-	-	-	338 6 -	-	-
By Balance of weight, being loss of iron in melting	5 1 2 27	-	-	-	-	-	-	-	-	-
TOTAL	480 2 3 0	1,302 6 1	929 2 9	1,059 7 11	-	-	-	3,682 3 9	21 - 11	322 8 11

Net Cost of Produce less than Price at which Charged to Storekeeper - - - £.

21 - 11

301 8 -

* The officers report that a large proportion of the Flask Castings made this year were heavy, and consequently produced at a less cost.

Dr.

FOUNDRIES—continued.

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DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.		
PEMBROKE:	Tons. cwt. qrs. lbs.	£. s. d.	Per	£. s. d.	£. s. d.	
BRASS.						
To Value of Materials drawn from Stock in the Year viz. :—						
Brass, old - - - - -	10 4 3 27	- - 6½	lb.	597 17 9		
Tin, block, of sorts - - - - -	0 3 3 7	5 3 9 to 4 12 9	cwt.	18 5 1		
Zinc cake - „ - - - - -	1 5 0 4	1 3 6 and 1 3 -	„	29 5 8		
Copper, old - - - - -	4 12 0 18	- - 8¾	lb.	376 6 5		1,021 14 11
To Labour on Conversions - - - - -	- - - -	-	-	131 4 2		131 4 2
To General Expenditure, viz. :—						
Repair and Maintenance of Machinery and Tools :						
Materials - - - - -	- - - -	- - - -	-	22 6 4		
Labour - - - - -	- - - -	- - - -	-	8 13 4		
Working Machinery, including Steam Power :						
Materials - - - - -	- - - -	- - - -	-	3 5 7		
Other Charges :						
Materials - - - - -	- - - -	- - - -	-	35 8 10		60 14 1
TOTAL - - -	16 6 0 0					
IRON.						
To Value of Materials drawn from Stock in the Year, viz. :—						
Iron, Pig, Blaenovan - - - - -	10 0 0 0	6 10 -	ton	65 - -		
„ „ Coltness - - - - -	55 13 3 14	3 15 10 3 14 10	„	210 1 6		
„ Old, cast - - - - -	49 0 0 0	2 5 -	„	110 5 -		385 6 6
To Labour on Conversions - - - - -	- - - -	- - - -	-	302 4 -		302 4 -
To General Expenditure, viz. :						
Repairs and Maintenance of Machinery and Tools :						
Materials - - - - -	- - - -	- - - -	-	51 8 1		
Labour - - - - -	- - - -	- - - -	-	19 18 9		
Working Machinery, including Steam Power :						
Materials - - - - -	- - - -	- - - -	-	7 11 9		
Other Charges :						
Materials - - - - -	- - - -	- - - -	-	81 12 7		160 11 2
TOTAL - - -	114 13 3 14					
Carried forward - - -	130 19 3 14	- - - -	-	- - - £.		2,070 14 10

FOUNDRIES—continued.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	ACTUAL COST.						Rate Book Price, or Value Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.			Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
		Materials.	Labour.	General Expenditure.	Rate.		TOTAL.	£. s. d.	Per	£. s. d.		
P E M B R O K E :	Tons, cwt, qrs, lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
By Produce of New Work returned to Stock, viz. :—												
Castings, Brass, Loam	3 18 0 11	253 12 8	24 - 4	12 15 2	- - 7½	lb.	200 8 2	- - 9½	335 7 7	-	44 19 5	
" " Flask	0 0 2 13	2 - 3	- 4 8	- 2 6	- - 8½	"	2 7 5	- - 8	2 6 -	- 1 5	-	
" " Open sand	10 11 1 13½	706 9 2	106 19 2	56 16 5	- - 8½	"	870 4 9	- - 9½	912 6 9	-	42 2 -	
By other Returns to Stock, viz. :—												
Surplus materials, &c.	1 0 1 22½	59 12 10	-	-	-	-	59 12 10	-	59 12 10	-	-	
By Balance of weight, being loss of metal in melting	0 15 1 24	-	-	-	-	-	-	-	-	-	-	
TOTAL	16 6 0 0	-	-	-	-	-	-	-	-	-	-	
I R O N :												
By Produce of New Work returned to Stock, viz. :—												
Castings, Iron, Loam	75 10 2 6½	266 4 8	197 1 8	104 14 6	- 7 6½	cwt.	568 - 10	- 10 9	811 13 6	-	*213 17 8	
" " Flask	20 10 1 22½	73 3 6	69 4 4	36 15 5	- 8 8½	"	179 3 3	- 9 -	184 14 -	-	5 10 9	
" " Open sand	7 11 0 18	25 18 9	5 11 2	2 18 9	- 4 6½	"	31 8 8	- 5 4	40 6 2	-	5 17 6	
" " Frames, plates and gratings	5 6 2 0	19 19 7	30 6 10	16 2 6	- 12 5½	"	66 8 11	1 3 4	124 5 -	-	†57 16 1	
By Balance of weight, being loss of Iron in melting	5 15 0 23	-	-	-	-	-	-	-	-	-	-	
TOTAL	114 13 3 14	-	-	-	-	-	-	-	-	-	-	
Carried forward	130 19 3 14	1,407 1 5	433 8 2	230 5 3	-	-	2,070 14 10	-	2,470 16 10	- 1 5	400 3 5	

* The officers report that this difference is caused by the rate being too high, and an unusually large quantity of heavy work having been manufactured.

† This apparent difference between the Cost of Produce and the Price charged to Storekeeper, is reported by the Officers as resulting from these Castings having been returned to Stock, and Credited to Shop as "Frames," "Gratings," &c., at 1*l.* 3*s.* 4*d.* per cwt., instead of "Castings," at 10*s.* 9*d.* per cwt., the latter being the proper denomination.

Dr.

FOUNDRIES—continued.

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DESCRIPTION.	QUANTITY, WEIGHT, &c.				RATE.			VALUE.			
PEMBROKE—continued.	Tons. cwt. qrs. lbs.				£.	s.	d.	Per	£.	s.	d.
Brought forward - - -	130	19	3	14	-	-	-	-	-	-	2,070 14 10
S T E E L:											
To Value of Materials drawn from Stock in the Year, viz. :—											
Steel, old - - - - -	0	13	3	0	-	11	-	cwt.	7	11	3
To Labour on Conversions - - - - -	-	-	-	-	-	-	-	-	-	19	-
To General Expenditure, viz. :—											
Repairs and Maintenance of Machinery and Tools :											
Materials - - - - -	-	-	-	-	-	-	-	-	-	3	2
Labour - - - - -	-	-	-	-	-	-	-	-	-	1	3
Working Machinery, including Steam Power :											
Materials - - - - -	-	-	-	-	-	-	-	-	-	-	6
Other Charges :											
Materials - - - - -	-	-	-	-	-	-	-	-	-	5	1
TOTAL - - -	0	13	3	0	-	-	-	-	-	-	- 10 -
To surplus materials drawn from stock for general expenditure, } not included in the above - - - - -	-	-	-	-	-	-	-	-	-	-	1 15 11
TOTAL WEIGHT - - -	131	13	2	14	-	-	-	-	-	-	2,081 11 -
To Excess of Value at which Manufactured Produce has been } returned to Stock for subsequent Issue - - - - -	-	-	-	-	-	-	-	-	-	-	400 11 10
TOTAL - - - £.									£.	2,482	2 10

ABSTRACT of the foregoing detailed Debit and Credit Transactions at the

DOCKYARDS.	Page.	DEBTOR.			
		VALUE OF			TOTAL.
		Materials.	Labour.	General Expenditure.	
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
CHATHAM - - - - -	418	1,392 5 1	929 2 9	1,059 7 11	3,380 15 9
PEMBROKE - - - - -	420	1,414 12 8	434 7 2	232 11 2	2,081 11 -
TOTAL - - - £.		2,806 17 9	1,363 9 11	1,291 19 1	5,462 6 9
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - -					701 19 10
TOTAL - - - £.					6,164 6 7

FOUNDRIES—continued.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	ACTUAL COST.					Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.	
		Material.	Labour.	General Expenditure.	Rate.	TOTAL.	Rate.	Amount.			
PEMBROKE—continued.											
Brought forward	Tons cwt. qrs. lbs. 130 19 3 14	£. s. d. 1,407 1 5	£. s. d. 433 8 2	£. s. d. 230 5 3	£. s. d. -	Per -	£. s. d. 2,070 14 10	£. s. d. 2,470 16 10	£. s. d. - 1 5	£. s. d. 400 3 5	
S T E E L :											
Produce of New Work returned to Stock, viz. :—											
Castings, steel	0 1 2 14	- 18 10	- 19 -	- 10 -	1 9 5	cwt.	2 7 10	2 17 8	-	- 9 10	
Net Returns to Stock, viz. :—											
Surplus materials, &c.	0 12 0 5	6 12 5	-	-	-	-	6 12 5	6 12 5	-	-	
Balance of weight, being loss of steel in melting	0 0 0 9	-	-	-	-	-	-	-	-	-	
TOTAL	0 13 3 0	-	-	-	-	-	-	-	-	-	
Net Returns to Stock, viz. :											
Surplus materials, &c., from general expenditure	-	-	-	1 15 11	-	-	1 15 11	1 15 11	-	-	
TOTAL	131 13 2 14	1,414 12 8	434 7 2	232 11 2	-	-	2,081 11 -	2,482 2 10	- 1 5	400 13 3 - 1 5 400 11 10	
NET COST of Produce less than Price at which Charged to Storekeeper										- - - £.	

FOUNDRIES of the several undermentioned DOCKYARDS in the Year 1866-67.

CREDITOR.

Actual Cost of Articles Made and Repaired for Stock.				Value of other Returns to Stock.		TOTAL.	Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.	Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
Materials.	Labour.	General Expenditure.	TOTAL.	Surplus Materials, &c.	Work in Hand.				
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
2,041 3 7	929 2 0	872 4 5	3,042 9 0	338 6 -	-	3,380 15 9	3,082 3 9	-	*301 8 -
348 7 5	434 7 2	230 15 3	2,013 9 10	68 1 2	-	2,081 11 -	2,482 2 10	-	*400 11 10
389 10 -	1,363 9 11	1,102 19 8	5,055 19 7	406 7 2	-	5,462 6 9	6,104 6 7	-	701 19 10
NET COST of Produce less than Price at which Charged to Storekeeper								- - -	£. 701 19 10

* See pages 419 and 421 for explanation of these differences.

Dr.

LEAD MILL.

DESCRIPTION.	WEIGHT.	RATE.	VALUE.
CHATHAM:			
To Value of Materials drawn from Stock in the Year, viz. :—	<i>Tons. cwt. grs. lbs.</i>	<i>£. s. d.</i>	<i>Per</i>
Lead, new, pig - - - - -	92 12 1 24	19 19 -	ton
„ Old - - - - -	549 15 3 4	- 18 -	cwt.
Tin, block, unrefined - - - - -	2 10 1 1	4 13 -	„
Ashes, lead - - - - -	12 13 2 0	4 12 9	ton
To Labour on Conversions - - - - -	- - - - -	- - - - -	-
To General Expenditure, viz. :—	- - - - -	- - - - -	-
Repairs and Maintenance of Machinery and Tools :	- - - - -	- - - - -	-
Materials - - - - -	- - - - -	- - - - -	-
Labour - - - - -	- - - - -	- - - - -	-
Working Machinery, including Steam Power :	- - - - -	- - - - -	-
Materials - - - - -	- - - - -	- - - - -	-
Labour - - - - -	- - - - -	- - - - -	-
Other Charges :	- - - - -	- - - - -	-
Materials - - - - -	- - - - -	- - - - -	-
Labour - - - - -	- - - - -	- - - - -	-
TOTAL - - - - -	657 12 0 1	- - - - -	-
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - - - -	- - - - -	- - - - -	-
TOTAL - - - - - £.			13,387 19 9

Dr.

SHIPWRIGHTS' POUND.

PORTSMOUTH:			
To Value of Materials drawn from Stock in the Year, viz. :—	- - - - -	- - - - -	-
Timber Materials, of sorts - - - - -	- - - - -	- - - - -	-
Other Stores - - - - -	- - - - -	- - - - -	-
To Labour on Conversions - - - - -	- - - - -	- - - - -	-
To General Expenditure, viz. :—	- - - - -	- - - - -	-
Other Charges :	- - - - -	- - - - -	-
Materials - - - - -	- - - - -	- - - - -	-
Labour - - - - -	- - - - -	- - - - -	-
TOTAL - - - - - £.			1,041 12 2

LEAD MILL.

Cr.

D E S C R I P T I O N .	Quantity, Weight, &c.	A C T U A L C O S T .					Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.	
		Materials.	Labour.	General Expenditure.	Rate.		TOTAL.	Rate.			Amount.
					£. s. d.	£. s. d.			Per	£. s. d.	
CHATHAM:											
By Produce of New Work returned to Stock, viz. :—											
Lead, sheet or milled - - - - -	374 18 1 20	6,905 4 11	97 18 5	183 12 10	- 19 2	7,186 16 2	- 19 9	cwt.	- - -	217 17 10	
" Pipe - - - - -	161 6 1 1	3,058 10 10	84 15 8	159 - -	1 - 5½	3,302 6 6	1 2 9	"	- - -	367 10 10	
Solder, Plumbers' - - - - -	8 10 2 5	337 17 1	5 3 6	9 14 -	- - 4½	352 14 7	- - 5½	lb.	- - -	104 18 -	
" Tinnen's - - - - -	0 6 3 8	15 5 9	- 17 6	1 12 9	- - 5½	17 16 -	- - 8½	"	- - -	10 9 9	
Leads, hand - - - - -	4 11 0 13	82 19 9	1 8 -	2 12 5	- 19 1½	87 - 2	- 19 -	cwt.	- 9 -	- - -	
" Fishing - - - - -	0 11 1 25	10 14 8	- 17 6	1 12 9	1 3 1	13 4 11	1 1 -	"	1 4 -	- - -	
Lead castings, sundry - - - - -	0 7 0 6	6 11 11	2 13 3	5 - 1	- - -	14 5 3	- - -	-	44 2 9	- - -	
By other Returns to Stock, viz. :—											
Surplus materials, &c. - - - - -	102 4 3 21	1,705 16 4	- - -	8 18 11	- - -	1,714 15 3	- - -	-	- - -	- - -	
By balance of weight, being loss in manufacture - - -	4 15 1 14	- - -	- - -	- - -	- - -	- - -	- - -	-	- - -	- - -	
TOTAL - - - - -		12,123 1 3	193 13 10	372 3 9	- - -	12,688 18 10	- - -	-	13,387 19 9	1 15 6	700 16 5
Net Cost of Produce less than Price at which Charged to Storekeeper - - - £.										1 15 6.	699 - 11

SHIPWRIGHTS' POUND.

Cr.

PORTSMOUTH:												
Produce of New Work returned to Stock, viz. :—												
No.	Feet.											
182	-	118 5 11	95 - 3	11 2 11	various	each	224 9 1	various	each	171 4 9	51 9 4	-
220	-	90 12 -	25 6 -	2 19 3	"	"	118 17 3	"	"	128 16 8	-	9 19 5
854	-	45 4 2	51 1 6	5 19 8	- 12 8 to 9½	"	102 5 4	- 10	"	117 2 10	-	14 17 6
57	817	34 - 10	12 - 9	1 8 2	- 1 2	foot	47 9 9	- 1 6	foot	61 5 6	-	13 15 9
-	-	221 3 9	192 12 5	22 12 2	-	-	436 8 4	-	-	308 48 - 111 19 5	20 10 11	-
-	-	28 12 6	- - -	-	-	-	28 12 6	-	-	28 12 6	-	-
-	-	78 6 8	4 16 9	- 6 6	-	-	83 9 11	-	-	83 9 11	-	-
TOTAL - - - £.		616 5 10	380 17 8	44 8 8	-	-	1,041 12 2	-	-	1,008 4 7	72 - 3 38 12 8	38 12 8
By Excess of Cost over Value at which the above has been returned to Stock										33 7 7	33 7 7	
TOTAL - - - £.										1,041 12 2	1,041 12 2	

* Figures in *Italics* are the Cost of Produce returned to Stock.

* Figures in Italics are the Cost of Produce, not having a Rate Book value, as nearly as could be ascertained at the time the Articles were returned; the other figures are Rate Book prices.

Dr.

RIVET MACHINE SHOP - - - - -

DESCRIPTION.	WEIGHT.	RATE.		VALUE.	
	Tons. cwt. qrs. lbs.	£.	s. d.	Per	£. s. d.
CHATHAM:					£. s. d.
To Value of Materials drawn from Stock in the Year, viz. :--					
Iron, boltstave, Yorkshire, Bowling, 1½ inches - -	7 4 0 14	18 10 -	ton		133 6 3
Ditto - - - ditto - - - 1¼ " - -	17 10 3 22	" "			324 12 5
Ditto - - - ditto - - - 1½ " - -	3 1 0 0	" "			56 8 6
Ditto - - - ditto - - - 1 inch - -	23 11 0 8	" "			435 14 9
Ditto - - - ditto - - - ¾ " - -	9 10 0 7	" "			175 16 2
Ditto - - - ditto - - - ¾ " - -	6 18 1 6	" "			127 18 7
Ditto - - - ditto - - - ¾ " - -	2 13 3 4	" "			49 15 -
Ditto - - - ditto - - - ½ " - -	0 14 1 20	20 - -	"		14 8 7
TOTAL - - -	71 3 2 25	- - -	-	- - -	1,318 - 3
To Wages paid on rivets, iron - - - - -					120 14 10
To Proportion of Incidental Expenses :					
Fuel, petty stores, repairs, &c. - - - - -					188 5 6
Labour - - - - -					126 2 10
TOTAL WAGES AND INCIDENTAL EXPENSES - - -					435 3 2
TOTAL - - - £.					1,753 3 5
To Excess of Value over Cost at which Manufactured Produce has been returned to Stock for } subsequent Issue - - - - -					88 18 5
TOTAL - - - £.					1,842 1 10

RIVET MACHINE SHOP.

Cr.

DESCRIPTION.	Diameter.	Length.	WEIGHT.	ACTUAL COST.				Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*				Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.		
				Rate.		Value.		Rate.		Amount.					
				£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.				
CHATHAM:															
By Produce of New Work returned to Stock, viz. :—															
Rivets, iron, snap-head	1 ¹ / ₈	—	6 15 0 19	1 2 3 ³ / ₄	cwt.	150 15 2	1 4 6	cwt.	165 11 7	—	—	14 16 5			
Ditto - ditto	1 ¹ / ₄	—	16 7 3 8	1 2 1 ³ / ₄	„	362 19 11	1 4 —	„	393 7 7	—	—	30 7 8			
Ditto - ditto	1 ¹ / ₈	—	2 — — 24	1 3 — ¹ / ₂	„	46 6 4	1 2 9	„	45 14 11	— 11 5	—	—			
Ditto - ditto	1	—	19 5 1 20	1 1 10 ¹ / ₂	„	421 8 1	1 2 9	„	438 8 6	—	—	17 — 5			
Ditto - ditto	⁷ / ₈	—	6 8 2 20	1 1 2 ³ / ₄	„	136 12 8	1 2 9	„	146 7 4	—	—	9 14 8			
Ditto - ditto	³ / ₄	—	3 19 0 19	1 1 8	„	85 18 1	1 4 6	„	96 19 7	—	—	11 1 6			
Ditto - ditto	³ / ₄	—	0 13 0 22	1 3 4	„	15 8 —	1 5 6	„	16 16 5	—	—	1 8 5			
Ditto - ditto	¹ / ₂	—	0 2 0 0	2 1 4	„	4 2 8	2 — —	„	4 — —	— 2 8	—	—			
Ditto - Tap, countersunk.	1 ¹ / ₈	—	0 1 0 20	3 — —	„	3 11 1	2 18 9	„	3 9 3	— 1 10	—	—			
Ditto - ditto	1	—	1 3 2 11	2 18 10	„	69 8 6	2 18 9	„	69 5 8	— 2 10	—	—			
Ditto - Countersunk	⁷ / ₈	—	2 5 1 16	1 1 2 ¹ / ₂	„	48 2 9	1 2 9	„	51 12 6	—	—	3 9 9			
Ditto - ditto	³ / ₄	—	1 6 3 3	1 2 10	„	30 14 —	1 4 6	„	32 16 —	—	—	2 2 —			
Ditto - ditto	³ / ₄	—	0 1 2 21	1 7 8	„	2 6 8	1 5 6	„	2 3 —	— 3 8	—	—			
By other Returns to Stock, viz. :—															
Surplus materials, &c.	—	—	4 1 0 6	—	—	34 15 7	—	—	34 15 7	—	—	—			
Work in hand	—	—	3 7 0 0	—	—	340 13 11	—	—	340 13 11	—	—	—			
By balance of weight, being loss in manufacture.	—	—	3 5 1 12	—	—	—	—	—	—	—	—	—			
TOTAL	—	—	71 3 2 25	—	—	1,753 9 5	—	—	1,842 1 10	1 2 5	90 — 10	—			
NET COST of Produce less than Price at which Charged to Storekeeper - - - £. 88 18 5															

* Figures in *Italics* are the Cost of Produce, not having a Rate Book value, as nearly as could be ascertained at the time the Articles were returned; the other figures are Rate Book prices.

+ The Cost of Produce less than price at which charged to Storekeeper was caused by the greater facility and economy of manufacturing these articles which increased experience afforded. The Rate Book Prices were based upon the Cost of the preceding year.

GALVANIZING SHOPS.

Cr.

D E S C R I P T I O N.	Q U A N T I T Y, W E I G H T, &c.	A C T U A L C O S T.						Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.		
		Materials.	Labour.	General Expenditure.	Rate.		TOTAL.	Amount.					
					£. s. d.	£. s. d.							
C H A T H A M :													
By Produce of New Work returned to Stock, viz. :—													
Varnish, anti-fouling	3 6 1 0	245 12 11	2 11 8	10 7 9	3 18 1	cwt.	258 12 4	4 19 3	cwt.	329 3 3	- - -	70 10 11	
Cement, enamel	2 5 3 18	35 11 6	2 - -	9 13 10	1 - 7	"	47 5 4	- 11 2	"	25 12 8	21 12 8*	- - -	
By Produce of Galvanizing Iron Articles returned to Stock, viz. :—													
Value of articles when drawn for galvanizing	- - -	568 7 7	- - -	- - -	- - -	-	568 7 7	- - -	-	708 9 2	80 5 9†	- - -	
Value of materials, labour, and general expenditure used in galvanizing	- - -	87 18 11	22 13 1	109 15 4	- - -	-	220 7 4	- - -	-	- - -	- - -	- - -	
By other Returns to Stock, viz. :—													
Surplus materials, &c.	- - -	703 9 -	- - -	88 19 8	- - -	-	792 8 8	- - -	-	792 8 8	- - -	- - -	
TOTAL		- - - £	27 4 9	218 16 7	- - -	-	1,887 1 3	- - -	-	1,855 13 9	101 18 5	70 10 11	
By Excess of Cost over Value at which the above has been returned to Stock										- - -	31 7 6	70 10 11	
TOTAL										- - - £.	1,887 1 3		

* The officers report that the increased cost of Enamel Cement is caused by higher rates of the materials used in the manufacture, particularly in the case of Linseed Oil and Rosin.

† This Excess of Cost over the value at which these articles were returned to Stock, is reported to have been caused by the large amount charged for "General Expenditure" during the Year, in providing new baths and other requisite articles to perform the work.

Dr. GALVANIZING SHOPS—continued. - - - - -

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.	
	No.	£. s. d.	Per	£. s. d.	£. s. d.
DEVONPORT:					
To General Expenditure, viz. :—					
Repairs and Maintenance of Machinery and Tools :					
Materials - - - - -	- - -	- - -	-	4 - 6	
Labour - - - - -	- - -	- - -	-	1 7 -	
Other Charges :—					
Materials - -	{ Zinc, in cakes - - -	- - -	1 3 6	cwt.	133 19 -
					43 15 8
Labour - - - - -	- - -	- - -	-	44 16 2	227 18 4
					227 18 4
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue				- - - -	15 12 3
TOTAL - - - £.					243 10 7

ABSTRACT of the foregoing detailed Debit and Credit Transactions at the

DOCKYARDS.	Page.	DEBTOR.			
		VALUE OF			TOTAL.
		Materials.	Labour.	General Expenditure.	
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
CHATHAM - - - - -	428	1,640 19 11	27 4 9	218 16 7	1,887 1 9
DEVONPORT - - - - -	430	- - -	- - -	227 18 4	227 18 4
TOTAL - - - £.		1,640 19 11	27 4 9	446 14 11	2,114 19 7

GALVANIZING SHOPS—continued.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	ACTUAL COST.						Rate Book Price, or Value at which Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.	
		Materials.	Labour.	General Expenditure.	Rate.		TOTAL.	Rate.	Amount.			
					£. s. d.	£. s. d.						
DEVONPORT:	No.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
By Produce returned to Stock, viz. :—												
Galvanizing iron articles of sorts	- - -	- - -	- - -	128 - 10	- - -	- - -	- - -	128 - 10	- - -	143 13 1	- - -	15 12 3
By other Returns to Stock, viz. :—												
Surplus materials, &c. - - -	- - -	- - -	- - -	99 17 6	- - -	- - -	- - -	99 17 6	- - -	99 17 6	- - -	- - -
TOTAL	- - - £.	- - -	- - -	227 18 4	- - -	- - -	- - -	227 18 4	- - -	243 10 7	- - -	15 12 3
NET Cost of Produce less than Price at which Charged to Storekeeper - - - £.												

GALVANIZING SHOPS of the several undermentioned DOCKYARDS in the Year 1866-67.

CREDITOR.

Cost of Articles Made and Repaired for Stock.			Value of other Returns to Stock.		TOTAL.	Rate Book Price, or Value at which Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.	Cost of Produce more than Price at which Charged to Storekeeper.
Materials.	Labour.	General Expenditure.	Surplus Materials, &c.	Work in Hand.			
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
937 10 11	27 4 9	129 16 11	792 8 8	- - -	1,887 1 3	1,855 13 9	- - -
- - -	- - -	128 - 10	99 17 6	- - -	227 18 4	243 10 7	15 12 3
937 10 11	27 4 9	257 17 9	892 6 2	- - -	2,114 19 7	2,099 4 4	15 12 3
By Excess of Cost over Value at which the above has been returned to Stock - - -						15 15 3	15 12 3
TOTAL - - - £.						2,114 19 7	15 12 3

* See page 429 for explanation of this difference.

BALANCE SHEETS,

SHOWING THE

VALUE OF MATERIALS AND COST OF LABOUR EXPENDED
IN MANUFACTURING AND REPAIRING ARTICLES ON CONVERSION
AT THE SEVERAL STEAM FACTORIES,
AND THE NET COST OF THE PRODUCE THEREOF,

For the Year 1866-67.

Dr. BOILER SMITHERIES. - - - -

DESCRIPTION.	WEIGHT.	VALUE.	
WOOLWICH:			
To Value of Materials drawn from Stock in the Year, viz.:—			
Iron, new, Staffordshire, &c. of sorts - - - - -	Tons cwt. qrs. lbs.	£. s. d.	£. s.
Iron, new, Staffordshire, &c. of sorts - - - - -	0 18 0 15	9 4 10	
„ „ Yorkshire, &c. „ - - - - -	5 13 3 0	110 15 11	
„ Re-manufactured, &c. „ - - - - -	113 16 1 7½	1,325 10 3	
„ Blanks, from steam hammer „ - - - - -	0 18 1 21	10 1 4	
TOTAL - - -	121 6 2 15½	- - -	1,455 12
Steel, of sorts - - - - -	2 13 1 12	102 3 5	102 3
To Wages and Incidental Expenses, viz.:—			
Wages paid on forgings, iron, plain - - - - -		427 7 7	
Proportion of incidental expenses; fuel, petty stores, repairs, &c. - - - - -		161 6 3	
„ „ „ Labour - - - - -		70 3 4	
Wages paid on forgings, iron, middling - - - - -		627 15 1	
Proportion of incidental expenses; fuel, &c. - - - - -		236 15 1	
„ „ „ Labour - - - - -		102 19 7	
Wages paid on forgings, iron, extra - - - - -		194 19 4	
Proportion of incidental expenses; fuel, &c. - - - - -		73 8 2	
„ „ „ Labour - - - - -		31 18 10	
Wages paid on forgings, steel - - - - -		75 6 5	
Proportion of incidental expenses; fuel, &c. - - - - -		28 8 1	
„ „ „ Labour - - - - -		12 7 -	
TOTAL WAGES AND INCIDENTAL EXPENSES - - - £.			2,042 1
To surplus materials drawn from Stock for incidental expenses, not included in the above - - - -			2
TOTAL - - - £.			3,602 1

- - - - BOILER SMITHERIES.

Cr.

DESCRIPTION.	WEIGHT.	ACTUAL COST.				Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*				Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
		Rate.		Value.	Rate.		Amount.				
WOOLWICH :	Tons cwt. qrs. lbs.	£. s. d.	Per	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.		
Quantity of New Work returned to viz. :—											
Engines, iron, plain - - -	60 13 0 7½	1 4 5	cwt.	1,481 9 1	1 3 4 - 15 -	cwt.	1,115 8 4	366 - 9	—		
„ „ Middling - - -	24 12 2 10	2 13 11	„	1,327 10 7	2 6 8	„	1,146 13 7	180 17 -	—		
„ „ Extra - - -	3 12 0 10	4 17 3	„	350 9 4	3 14 8	„	269 7 6	91 1 10	—		
Returns to Stock, viz. :—											
„ new, of sorts - - -	0 1 0 11	- - -	-	- 12 11	- - -	-	- 12 11	—	—		
Old, wrought - - -	13 2 3 0	- - -	-	52 11 -	- - -	-	52 11 -	—	—		
Work in hand - - -	12 9 0 0	- - -	-	169 12 8	- - -	-	169 12 8	—	—		
Quantity of weight, being loss in manufacture - - -	6 16 0 5½	—	-	—	—	-	—	—	—		
TOTAL - - -	121 6 2 15½										
Quantity of New Work returned to viz. :—											
Engines, steel - - -	1 18 2 5½	- - 10½	lb.	187 19 5	- - 9½	lb.	171 4 1	16 15 4	—		
Returns to Stock, viz. :—											
„ - - -	0 14 1 26¾	- - -	-	29 - 9	- - -	-	29 - 9	—	—		
Work in hand - - -	0 0 1 0	- - -	-	1 4 9	- - -	-	1 4 9	—	—		
Quantity of weight, being loss in manufacture - - -	0 0 0 7¾	—	-	—	—	-	—	—	—		
TOTAL - - -	2 13 1 12										
Returns to Stock, viz. :—											
„ plus materials, &c. from incidental expenses - - -	- - -	- - -	-	2 3 8	- - -	-	2 3 8	—	—		
TOTAL - - -				£. 3,602 14 2	- - -	-	2,957 19 3	† 644 14 11	—		
By Excess of Cost over Value at which the above has been returned to Stock - - -								644 14 11			
TOTAL - - -								£. 3,602 14 2			

Figures in *Italics* are the Cost of Produce not having a Rate Book value, as nearly as could be ascertained, at the time the Articles were returned; the other figures are Rate Book prices.

† For explanation of this difference, see Abstract, page 443.

Dr.

BOILER SMITHERIES—continued.

- - - -

DESCRIPTION.	WEIGHT.	VALUE.			
	Tons cwt. qrs. lbs.	£.	s.	d.	£. s.
SHEERNESS:					
To Value of Materials drawn from Stock, viz.:—					
Work in hand (at its Cost to end of last Year) - - - - -	1 5 3 6	26	9	2	
To Value of Materials drawn from Stock in the Year, viz.:—					
Iron, new, Staffordshire, &c., of sorts - - - - -	1 0 3 9	9	4	7	
„ „ Yorkshire, &c. „ - - - - -	6 2 3 9	109	9	5	
„ Re-manufactured, &c. „ - - - - -	79 12 0 15	939	10	9	
„ Old, wrought - - - - -	6 3 2 21	24	18	6	
TOTAL - - -	94 5 1 4	-	-	-	1,109 12
Steel, of sorts - - - - -	1 0 3 10	39	15	3	39 15
Articles issued for repairs - - - - -		90	12	11	
Materials of sorts, for use in repairs - - - - -		5	11	1	96 4
To Wages and Incidental Expenses, viz.:—					
Wages paid on forgings, iron, plain - - - - -		371	2	2	
Proportion of incidental expenses; fuel, petty stores, repairs, &c. - - - - -		99	16	10	
„ „ „ Labour - - - - -		47	5	2	
Wages paid on forgings, iron, middling - - - - -		303	2	3	
Proportion of incidental expenses; fuel, &c. - - - - -		81	12	1	
„ „ „ Labour - - - - -		38	12	4	
Wages paid on forgings, iron, extra - - - - -		5	17	3	
Proportion of incidental expenses; fuel, &c. - - - - -		1	11	7	
„ „ „ Labour - - - - -		-	14	11	
Wages paid on forgings, iron, fire-bar - - - - -		11	8	7	
Proportion of incidental expenses; fuel, &c. - - - - -		3	1	7	
„ „ „ Labour - - - - -		1	9	1	
Wages paid on forgings, steel - - - - -		31	1	3	
Proportion of incidental expenses; fuel, &c. - - - - -		8	7	3	
„ „ „ Labour - - - - -		3	19	4	
Wages paid on repairs - - - - -		34	-	10	
Proportion of incidental expenses; fuel, &c. - - - - -		9	3	4	
„ „ „ Labour - - - - -		4	6	10	
TOTAL WAGES AND INCIDENTAL EXPENSES - - - £.					1,056 12
To surplus materials drawn from Stock for incidental expenses, not included in the above - - - -					10 3
TOTAL - - - £.					2,312 7

BOILER SMITHERIES—continued.

Cr.

DESCRIPTION.	WEIGHT.	ACTUAL COST.				Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*				Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper				
		Rate.		Value.	Rate.		Amount.								
SHEERNESS;	Tons cwt. qrs. lbs.	£.	s.	d.	Per	£.	s.	d.	£.	s.	d.	£.	s.	d.	
roduce of New Work returned to ck, viz. :—															
Forgings, iron, plain - - -	41 15 2 17	1	6	10	cwt.	1,120	2	7	1	3	4	cwt.	975	4	4
„ „ Middling - - -	14 3 2 27	2	4	2	„	626	17	11	2	6	8	„	662	1	7
„ „ Extra - - -	0 2 0 11	4	12	3	„	9	13	7	3	14	8	„	7	16	8
„ „ Fire-bar - - -	12 19 3 11	-	13	6	„	175	18	4	-	15	-	„	194	17	8
her Returns to Stock, viz. :—															
ron, new, of sorts - - -	5 11 0 17	-	-	-	-	65	8	-	-	-	-	-	65	8	-
„ Old, wrought - - -	7 17 2 7	-	-	-	-	31	10	3	-	-	-	-	31	10	3
Work in hand - - -	1 19 2 7	-	-	-	-	45	15	7	-	-	-	-	45	15	7
alance of weight, being loss in } anufacture - - - - -	9 15 2 19	—			-	—			—			-	—		
TOTAL - - -	94 5 1 4														
roduce of New Work returned to ck, viz. :—															
orgings, steel - - - -	0 17 1 23	-	-	10½	lb.	83	3	1	-	-	9½	lb.	77	8	3
alance of weight, being loss in } anufacture - - - - -	0 3 1 15	—			-	—			—			-	—		
TOTAL - - -	1 0 3 10														
roduce of Repaired Work re- ted to Stock, viz. :—															
alue of articles when drawn for } repairs - - - - -	- - -	-	-	-	-	90	12	11	-	-	-	-	135	17	4
alue of materials, labour, and } general expenditure, used in } repairs - - - - -	- - -	-	-	-	-	52	11	5	-	-	-	-	7	7	-
er Returns to Stock, viz. :—															
urplus materials, &c. - - -	- - -	-	-	-	-	10	13	9	-	-	-	-	10	13	9
		TOTAL - - - £.				2,312	7	5	- - -		-	2,206		13	5
												159		17	-
												54		3	-
		By Excess of Cost over Value at which the above has been returned to Stock - - - -										105		14	-
												†105		14	-
		TOTAL . - - £.				2,312	7	5							

Figures in *Italics* are the Cost of Produce not having a Rate Book value, as nearly as could be ascertained, at the time the Articles were returned; the other figures are Rate Book prices.
† For explanation of this difference, see Abstract, page 443.

Dr.

BOILER SMITHERIES—continued.

DESCRIPTION.	WEIGHT.	VALUE.				
PORTSMOUTH:	Tons cwt. qrs. lbs.	£.	s.	d.	£.	s.
To Value of Materials drawn from Stock, viz. :—						
Work in hand (at its Cost to end of last Year) - - - - -	0 4 0 20	4	3	-		
To Value of Materials drawn from Stock in the Year, viz. :—						
Iron, new, Staffordshire, &c. of sorts - - - - -	13 1 0 23	120	6	1		
„ „ Yorkshire, &c. „ - - - - -	40 1 0 17	653	2	8		
„ Re-manufactured, &c. „ - - - - -	45 0 1 20	527	13	5		
TOTAL - - -	98 6 3 24	-	-	-	1,305	5
Steel, of sorts - - - - -	3 1 3 21½	126	16	1		
„ Wire - - - - -	0 0 0 1½	-	-	9		
TOTAL - - -	3 1 3 23½	-	-	-	126	16 1
Iron, Yorkshire, for rivets - - - - -	4 6 1 11	69	1	6		
Articles issued for repairs - - - - -		106	9	9		
Materials of sorts, for use in repairs - - - - -		2	7	10		
					108	17
To Wages and Incidental Expenses, viz. :—						
Wages paid on forgings, iron, plain - - - - -		542	3	7		
„ „ „ „ Work in hand - - - - -		8	12	6		
Proportion of incidental expenses ; fuel, petty stores, repairs, &c. - - - - -		100	5	11		
„ „ „ „ On work in hand - - - - -		1	11	11		
„ „ „ „ Labour - - - - -		64	2	8		
„ „ „ „ „ On work in hand - - - - -		1	-	5		
Wages paid on forgings, iron, middling - - - - -		496	14	10		
Proportion of incidental expenses ; fuel, &c. - - - - -		91	17	10		
„ „ „ „ Labour - - - - -		58	15	2		
Wages paid on forgings, iron, extra - - - - -		60	18	2		
„ „ „ „ Work in hand - - - - -		1	4	-		
Proportion of incidental expenses ; fuel, &c. - - - - -		11	5	4		
„ „ „ „ On Work in hand - - - - -		-	4	5		
„ „ „ „ Labour - - - - -		7	4	1		
„ „ „ „ „ On work in hand - - - - -		-	2	10		
Wages paid on forgings, steel - - - - -		44	1	-		
Proportion of incidental expenses ; fuel, &c. - - - - -		8	3	-		
„ „ „ „ Labour - - - - -		5	4	2		
Wages paid on rivets, iron, machine made - - - - -		5	10	1		
Proportion of incidental expenses ; fuel, &c. - - - - -		1	-	4		
„ „ „ „ Labour - - - - -		-	13	-		
Wages paid on repairs - - - - -		22	12	9		
Proportion of incidental expenses ; fuel, &c. - - - - -		4	3	9		
„ „ „ „ Labour - - - - -		2	13	7		
TOTAL WAGES AND INCIDENTAL EXPENSES - - - £.					1,540	5 4
TOTAL - - - £.					3,150	6 5

BOILER SMITHERIES.—continued.

Cr.

DESCRIPTION.	WEIGHT.	ACTUAL COST.				Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*				Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
		Rate.		Per	Value.	Rate.		Amount.			
		£.	s. d.		£.	s. d.	£.	s. d.			
PORTSMOUTH:											
Produce of New Work returned to Stock, viz. :—	Tons cwt. qrs. lbs.	£.	s. d.		£.	s. d.		£.	s. d.	£.	s. d.
Forgings, iron, plain - - -	45 4 0 11	1 12 1	cwt.		1,449 5 8	1 3 4	cwt.	1,054 16 11	394 8 9	—	
„ „ Middling - - -	20 19 1 18	2 7 4	„		991 18 5	2 6 8	„	978 11 11	13 6 6	—	
„ „ Extra - - -	1 8 2 25	3 11 8	„		102 19 6	3 14 8	„	107 4 10	- -	4 5 4	
Other Returns to Stock, viz. :—											
Iron, new, of sorts - - -	10 7 2 0	- -	-		121 7 6	- -	-	121 7 6	—	—	
„ Old, wrought - - -	11 8 3 10	- -	-		45 14 2	- -	-	45 14 2	—	—	
Work in hand - - -	1 16 3 16	- -	-		40 3 7	- -	-	40 3 7	—	—	
Balance of weight, being loss in manufacture - - - }	7 1 2 0	—	-		—	—	-	—	—	—	
TOTAL - - -	98 6 3 24										
Produce of New Work returned to Stock, viz. :—											
Forgings, steel - - -	2 5 2 26	- - 7½	lb.		152 3 1	- - 9½	lb.	202 13 11	- -	50 10 10	
Other Returns to Stock, viz. :—											
Steel - - -	0 16 0 18	- -	-		32 1 11	- -	-	32 1 11	—	—	
Balance of weight, being loss in manufacture - - - }	0 0 0 7½	—	-		—	—	-	—	—	—	
TOTAL - - -	3 1 3 23½										
Produce of New Work returned to Stock, viz. :—											
Rivets, iron, ¾-in., machine made	4 1 3 4	- 18 8	cwt.		76 4 11	1 4 6	cwt.	100 3 8	- -	23 18 9	
Balance of weight, being loss in manufacture - - - }	0 4 2 7	—	-		—	—	-	—	—	—	
TOTAL - - -	4 6 1 11										
Produce of Repaired Work returned to Stock, viz. :—											
Value of articles when drawn for repairs - - - }	- - -	- -	-		29 15 1	- -	-	44 11 -	4 19 6	—	
Value of materials, labour, and general expenditure used in repairs - - - }	- - -	- -	-		19 15 5	- -	-				
Other Returns to Stock, viz. :—											
Work in hand - - -	- - -	- -	-		88 17 2	- -	-	88 17 2	—	—	
TOTAL - - -		£.			3,150 6 5	- -	-	2,816 6 7	412 14 9	78 14 11	
By Excess of Cost over Value at which the above has been returned to Stock - - -								333 19 10	+333 19 10		
TOTAL - - -								£.	3,150 6 5		

By Excess of Cost over Value at which the above has been returned to Stock - - -

TOTAL - - - £. 3,150 6 5

Figures in *Italics* are the Cost of Produce not having a Rate Book value, as nearly as could be ascertained, at the time the Articles were returned; the other figures are Rate Book prices.

† For explanation of this difference, see Abstract, page 443.

Dr.

BOILER SMITHERIES—continued.

DESCRIPTION.	WEIGHT.	VALUE.		
	Tons. cwt. qrs. lbs.	£.	s. d.	£. s.
KEY HAM:				
To Value of Materials drawn from Stock, viz.:—				
Work in hand (at its Cost to end of last Year) - - - - -	0 2 3 27	2	1 11	
To Value of Materials drawn from Stock in the Year, viz.:—				
Iron, new, Staffordshire, &c. - of sorts - - - - -	0 19 1 2	10	6 11	
„ „ Yorkshire, &c. - - „ - - - - -	12 9 0 27½	198	12 1	
„ Re-manufactured, &c. - - „ - - - - -	128 10 2 13	1,508	3 8	
„ Blanks, from steam hammer „ - - - - -	0 5 0 16	2	16 7	
„ Old, wrought - - - - -	29 17 3 0	119	11 1	
Steel, for use with Iron Forgings - - - - -	0 4 1 9	7	6 1	
TOTAL - - - - -	172 9 1 10½	-	-	1,848 18
Steel, of sorts - - - - -	1 14 2 5½	66	14 9	66 14
Articles issued for repairs and alterations - - - - -		310	9 8	
Materials of sorts, for use in repairs, &c. - - - - -		20	19 1	331 8
To Wages and Incidental Expenses, viz.:—				
Wages paid on forgings, iron, plain - - - - -		537	6 1	
Proportion of incidental expenses; fuel, petty stores, repairs, &c. - - - - -		148	16 8	
„ „ „ Labour - - - - -		60	3 2	
Wages paid on forgings, iron, middling - - - - -		339	8 3	
Proportion of incidental expenses; fuel, &c. - - - - -		94	- 4	
„ „ „ Labour - - - - -		38	- -	
Wages paid on forgings, iron, extra - - - - -		8	7 2	
Proportion of incidental expenses; fuel, &c. - - - - -		2	6 4	
„ „ „ Labour - - - - -		-	18 9	
Wages paid on forgings, iron, fire-bar - - - - -		63	- -	
Proportion of incidental expenses; fuel, &c. - - - - -		17	9 -	
„ „ „ Labour - - - - -		7	1 2	
Wages paid on forgings, steel - - - - -		27	19 5	
Proportion of incidental expenses; fuel, &c. - - - - -		7	15 -	
„ „ „ Labour - - - - -		3	2 8	
Wages paid on repairs and alterations - - - - -		74	8 1	
Proportion of incidental expenses; fuel, &c. } - - - - -		28	18 10	
„ „ „ Labour }				
TOTAL WAGES AND INCIDENTAL EXPENSES - - - - -		£.		1,459 - 1
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - -				3,706 2
				56 18
TOTAL - - - - -		£.		3,763 - 1

BOILER SMITHERIES—continued.

Cr.

DESCRIPTION.	WEIGHT.	ACTUAL COST.				Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.				Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
		Rate.		Value.	Rate.		Amount.				
		£. s. d.	Per		£. s. d.	£. s. d.		Per			
KEYHAM :	Tons cwt.grs.lbs.	£. s. d.	Per	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.		
Produce of New Work returned to Stock, viz. :—											
Forgings, iron, plain - - -	53 5 0 22	1 5 9	cwt.	1,371 6 8	1 3 4	cwt.	1,242 15 4	128 11 4	—		
„ „ Middling - - -	13 7 1 17	2 7 0	„	628 6 8	2 6 8	„	623 18 9	4 7 11	—		
„ „ Extra - - -	0 4 2 23	3 1 1	„	14 7 5	3 14 8	„	17 11 4	- -	3 3 11		
„ „ Fire-bar - - -	79 14 1 0	- 12 10	„	1,022 19 7	- 15 -	„	1,195 13 11	- -	172 14 4		
Produce Returns to Stock, viz. :—											
Iron, new, of sorts - - -	5 2 0 26	- - -	-	60 11 1	- - -	-	60 11 1	—	—		
„ Old, wrought - - -	17 0 3 23	- - -	-	68 3 10	- - -	-	68 3 10	—	—		
Balance of weight, being loss in manufacture - - - }	3 14 2 11½	—	-	—	—	-	—	—	—		
TOTAL - - -	172 9 1 10½										
Produce of New Work returned to Stock, viz. :—											
Forgings, steel - - - -	1 5 1 12	- - 8	lb.	93 5 3	- - 9½	lb.	112 9 3	- -	19 4 -		
Produce Returns to Stock, viz. :—											
Steel - - - - -	0 8 0 8	- - -	-	12 6 7	- - -	-	12 6 7	—	—		
Balance of weight, being loss in manufacture - - - }	0 1 0 13½	—	-	—	—	-	—	—	—		
TOTAL - - -	1 14 2 5½										
Produce of Repaired and Altered Work returned to Stock, viz. :—											
Value of articles when drawn for repairs and alterations - - }	- - -	- - -	-	310 9 8	- - -	-	415 13 10	5 4 10	—		
Value of materials, labour, and general expenditure, used in repairs and alterations - - }	- - -	- - -	-	110 9 -	- - -	-			—		
Produce Returns to Stock, viz. :—											
Surplus materials, &c. - -	- - -	- - -	-	13 17 -	- - -	-	13 17 -	—	—		
TOTAL - - - £.				3,706 2 9	- - -	-	3,763 - 11	138 4 1	195 2 3		
										138 4 1	
Net Cost of Produce less than Price at which Charged to Storekeeper - - - £.										56 18 2	

BOILER SMITHERIES—continued.

ABSTRACT of the foregoing detailed Debit and Credit Transactions at the BOILER SMITHERIES

F A C T O R I E S.	Page.	D E B T O R.			
		V A L U E O F			T O T A L.
		Materials.	Labour.	General Expenditure.	
		£. s. d.	£. s. d.	£. s. d.	£. s.
WOOLWICH - - - -	434	1,557 15 9	1,325 8 5	719 10 -	3,602 14
SHEERNESS - - - -	436	1,245 11 8	756 12 4	310 3 5	2,312 7
PORTSMOUTH - - - -	438	1,610 1 1	1,181 16 11	358 8 5	3,150 6
KEYHAM - - - -	440	2,247 1 10	1,050 9 -	408 11 11	3,706 2
TOTAL - - - £.		6,660 10 4	4,314 6 8	1,796 13 9	12,771 10
TOTAL - - - £.					12,771 10

- - - - - **BOILER SMITHERIES**—*continued.*

the several undermentioned FACTORIES in HER MAJESTY'S DOCKYARDS in the Year 1866-67.

C R E D I T O R.

Cost of Articles Made and Repaired for Stock.	Value of other Returns to Stock.		TOTAL.	Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.	Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
	Surplus Materials, &c.	Work in Hand.				
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
3,347 8 5	84 8 4	170 17 5	3,602 14 2	2,957 19 3	*44 14 11	—
1,158 19 10	107 12 —	45 15 7	2,312 7 5	2,206 13 5	*105 14 —	—
822 2 1	199 3 7	129 — 9	3,150 6 5	2,816 6 7	*333 19 10	—
551 4 3	154 18 6	- -	3,706 2 9	3,763 — 11	- -	56 18 2
879 14 7	546 2 5	345 13 9	12,771 10 9	11,744 — 2	1,084 8 9	56 18 2
Excess of Cost over Value at which the above has been returned to Stock - - - - - } TOTAL - - £.					56 18 2	
				1,027 10 7	1,027 10 7	
				12,771 10 9		

The Excesses of Cost over Value at which the forgings produced at the Boiler Smitheries were returned to Stock, caused by the general description of the work, being, in its manufacture and finish, more expensive than the average of Forgings at the Dockyard and Factory Smitheries, as provided for in the Rate Book, and is a consequence of giving the immense variety of description and cost of forgings under three classes only. This will be obviated, to a great extent, by adopting in future a greater number of classes.

Dr.

ENGINE SMITHERIES. - - - -

DESCRIPTION.	WEIGHT.	VALUE.				
	Tons. cwt. qrs. lbs.	£.	s.	d.	£.	s.
WOOLWICH:						
To Value of Materials drawn from Stock, viz. :—						
Work in hand (at its Cost to end of last Year) - - - - -	0 3 3 8	11	11	-		
To Value of Materials drawn from Stock in the Year, viz. :—						
Iron, new, Yorkshire, &c. - - - - - of sorts - - - - -	2 8 3 9	46	17	1		
„ Re-manufactured, &c. - - - - - „ - - - - -	62 10 0 19	728	11	6		
„ Blanks, from steam hammer, &c. - - - - - „ - - - - -	25 6 3 18	268	-	2		
„ Forgings fashioned, from steam hammer „ - - - - -	24 6 1 16	593	12	4		
TOTAL - - - - -	114 16 0 14	-	-	-	1,648	12
Steel, of sorts - - - - -	4 11 1 22½	174	8	5		174 8
Copper :						
Work in hand (at its Cost to end of last Year) - - - - -	0 0 0 24	1	4	-		
Boltstaves, &c., of sorts - - - - -	1 13 1 10½	163	8	4		
TOTAL - - - - -	1 13 2 6½	-	-	-	164	12 4
Muntz's metal boltstaves, of sorts - - - - -	0 0 3 15½	3	12	4		3 12 4
To Wages and Incidental Expenses, viz. :—						
Wages paid on forgings, iron, plain - - - - -		187	6	7		
Proportion of incidental expenses ; fuel, petty stores, repairs, &c. - - - - -		67	16	-		
„ „ „ Labour - - - - -		19	15	4		
Wages paid on forgings, iron, middling - - - - -		823	10	9		
Proportion of incidental expenses ; fuel, &c. - - - - -		298	1	9		
„ „ „ Labour - - - - -		86	16	11		
Wages paid on forgings, iron, extra - - - - -		993	13	5		
Proportion of incidental expenses ; fuel, &c. - - - - -		359	12	5		
„ „ „ Labour - - - - -		104	15	7		
Wages paid on forgings, steel - - - - -		121	15	4		
Proportion of incidental expenses ; fuel, &c. - - - - -		44	1	8		
„ „ „ Labour - - - - -		12	17	2		
Wages paid on forgings, copper - - - - -		27	11	5		
Proportion of incidental expenses ; fuel, &c. - - - - -		9	19	6		
„ „ „ Labour - - - - -		2	18	1		
Wages paid on forgings, Muntz's metal - - - - -		-	14	4		
Proportion of incidental expenses ; fuel, &c. - - - - -		-	5	2		
„ „ „ Labour - - - - -		-	1	6		
TOTAL WAGES AND INCIDENTAL EXPENSES - - - - £.					3,161	12 11
To surplus materials drawn from Stock for incidental expenses, not included in the above - - - - -						5 7 4
TOTAL - - - - £.					5,158	5 5

ENGINE SMITHERIES.

Cr.

DESCRIPTION.	WEIGHT.	ACTUAL COST.				Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*				Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.					
		Rate.		Value.	Rate.		Amount.									
WOOLWICH:	Tons.cwt.qrs.lbs.	£.	s.	d.	Per	£.	s.	d.	£.	s.	d.	Per	£.	s.	d.	
Produce of New Work returned to Stock,																
Forgings, iron, plain - - - -	9 17 0 4	2	7	5	cwt.	467	10	11	1	3	4	cwt.	227	10	7	
" " Middling - - - -	41 5 0 1	2	8	6	"	2,001	4	9	2	6	8	"	1,925	-	8	
" " Extra - - - -	21 8 2 26½	4	6	4	"	1,850	16	9	3	14	8	"	1,599	6	6	
Per Returns to Stock, viz.:-																
Iron, new, of sorts - - - -	13 5 0 1	-	-	-	-	138	9	9	-	-	-	-	138	9	9	
" Old, wrought - - - -	20 2 1 2	-	-	-	-	80	9	1	-	-	-	-	80	9	1	
Work in hand - - - -	2 6 0 0	-	-	-	-	51	9	7	-	-	-	-	51	9	7	
Balance of weight, being loss in manu- facture - - - -	6 12 0 7½	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL - - -	114 16 0 14															
Produce of New Work returned to Stock,																
Forgings, steel - - - -	2 11 0 12½	-	1	-½	lb.	292	1	7	-	-	9½	lb.	226	12	2	
Per Returns to Stock, viz.:-																
Steel - - - -	1 10 1 20½	-	-	-	-	59	16	7	-	-	-	-	59	16	7	
Work in hand - - - -	0 0 1 0	-	-	-	-	1	4	5	-	-	-	-	1	4	5	
Balance of weight, being loss in manu- facture - - - -	0 9 2 18½	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL - - -	4 11 1 22¾															
Produce of New Work returned to Stock,																
Forgings, copper - - - -	0 18 3 13½	-	1	3½	lb.	134	10	7	-	1	9	lb.	184	6	1	
Per Returns to Stock, viz.:-																
Copper - - - -	0 14 1 9	-	-	-	-	70	10	9	-	-	-	-	70	10	9	
Balance of weight, being loss in manu- facture - - - -	0 0 1 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL - - -	1 13 2 6½															
Produce of New Work returned to Stock,																
Forgings, Muntz's metal - - -	0 0 1 15½	-	1	6	lb.	3	5	5	-	1	5	lb.	3	1	3	
Per Returns to Stock, viz.:-																
Muntz's metal - - - -	0 0 1 12	-	-	-	-	1	7	11	-	-	-	-	1	7	11	
Balance of weight, being loss in manu- facture - - - -	0 0 0 16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL - - -	0 0 3 15½															
Per Returns to Stock, viz.:-																
Plus materials, &c., from incidental expenses - - -		-	-	-	-	5	7	4	-	-	-	-	5	7	4	
TOTAL - - -		£.				5,158	5	5	-	-	-		4,574	12	8	
By Excess of Cost over Value at which the above has been returned to Stock - - -														583	12	9
TOTAL - - -		£.				5,158	5	5								

Prices in *Italics* are the Cost of Produce not having a Rate Book value, as nearly as could be ascertained, at the time the Articles were returned; the other are Rate Book Prices.
 The Cost of Produce more than price at which charged to Storekeeper, is reported to have been caused by the large number of small and intricate forgings and which considerably exceeded the average Rate Book prices of these Classes.

$Dr.$

ENGINE SMITHERIES—continued.

DESCRIPTION.	WEIGHT.	VALUE.	
	<i>Tons cwt. qrs. lbs.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
SHEERNES:			
To Value of Materials drawn from Stock, viz:—			
Work in hand (at its Cost to end of last Year) - - - - -	0 13 1 25	28 19 7	
To Value of Materials drawn from Stock in the Year, viz. —			
Iron, new, Staffordshire, &c. - - - - of sorts - - - -	10 13 3 15	98 13 10	
" " Yorkshire, &c. - - - - - " - - - -	2 12 2 4	47 6 -	
" Re-manufactured, &c. - - - - - " - - - -	71 8 2 3	892 11 4	
" Forgings fashioned, from steam hammer - - - -	6 2 0 13	133 4 6	
" " Plain - - - - - - - - - -	0 13 3 11	16 3 3	
" Old, wrought - - - - - - - - - -	3 12 1 3	14 9 1	
TOTAL - - - -	95 16 2 18	- - - -	1,231 7 -
Steel, of sorts - - - - - - - - - -	3 14 2 27	141 16 -	141 16 -
Copper:—			
Work in hand (at its Cost to end of last Year) - - - - -	0 0 0 9	- 19 1	
Boltstaves, &c., of sorts - - - - - - - - - -	0 3 2 6	16 15 1	
TOTAL - - - -	0 3 2 15	- - - -	17 14 -
Muntz's metal boltstaves, of sorts - - - - - - - - - -	2 18 3 11	240 5 3	240 5 3
To articles issued for repairs - - - - - - - - - -		37 1 8	37 1 8
To Wages and Incidental Expenses, viz.:—			
Wages paid on forgings, iron, plain - - - - - - - - - -		397 10 3	
Proportion of incidental expenses; fuel, petty stores, repairs, &c. - - - - -		104 3 4	
" " " Labour - - - - - - - - - -		136 10 2	
Wages paid on forgings, iron, plain, from uses - - - - -		23 9 4	
Proportion of incidental expenses; fuel, &c. - - - - -		6 3 1	
" " " Labour - - - - - - - - - -		8 1 2	
Wages paid on forgings, iron, middling - - - - - - - - -		567 10 9	
Proportion of incidental expenses; fuel, &c. - - - - -		148 14 4	
" " " Labour - - - - - - - - - -		194 17 11	
Wages paid on forgings, iron, extra - - - - - - - - - -		19 11 2	
Proportion of incidental expenses; fuel, &c. - - - - -		5 2 7	
" " " Labour - - - - - - - - - -		6 14 3	
Wages paid on forgings, iron, fire-bar - - - - - - - - -		24 18 5	
Proportion of incidental expenses; fuel, &c. - - - - -		6 10 10	
" " " Labour - - - - - - - - - -		8 11 2	
Wages paid on forgings, steel - - - - - - - - - -		87 4 4	
Proportion of incidental expenses; fuel, &c. - - - - -		22 17 2	
" " " Labour - - - - - - - - - -		29 18 10	
Wages paid on forgings, copper - - - - - - - - - -		7 11 5	
Proportion of incidental expenses; fuel, &c. - - - - -		1 19 9	
" " " Labour - - - - - - - - - -		2 11 10	
Wages paid on forgings, Muntz's metal - - - - - - - - -		59 6 4	
Proportion of incidental expenses; fuel, &c. - - - - -		15 10 10	
" " " Labour - - - - - - - - - -		20 7 2	
Wages paid on articles issued for repairs - - - - - - - - -		5 1 11	
Proportion of incidental expenses; fuel, &c. - - - - -		1 5 7	
" " " Labour - - - - - - - - - -		1 16 1	
TOTAL WAGES AND INCIDENTAL EXPENSES - - - - £.			1,914 - -
To surplus materials drawn from Stock for incidental expenses, not included in the above - - - - -			3 14 -
TOTAL - - - - £.			3,585 19 -

ENGINE SMITHERIES—continued.

Cr.

DESCRIPTION.	WEIGHT.	ACTUAL COST.				Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*				Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.					
		Rate.		Value.	Rate.		Amount.									
SHEERNESS:	Tns.cwt.qrs.lbs.	£.	s. d.	Per	£.	s. d.	£.	s. d.	Per	£.	s. d.	£.	s. d.	£.	s. d.	
Produce of New Work returned to Stock, viz.:-																
Forgings, iron, plain - - - -	25 3 1 6	2	5 3	cwt.	1,139	6 10	1	3 4	cwt.	587	3 4	552	3 6	-	-	
" " From uses - - - -	1 17 3 18	2	5 4	"	85	19 6	1	12 8	"	61	18 10	24	- 8	-	-	
" " Middling - - - -	14 2 1 1	4	3 8	"	1,181	8 4	2	6 8	"	658	12 1	522	16 3	-	-	
" " Extra - - - -	0 7 3 15	4	18 11	"	39	- 2	3	14 8	"	29	8 -	9	12 2	-	-	
" " Fire-bar - - - -	13 5 2 10	-	15 4	"	203	10 -	-	15 -	"	199	5 1	4	4 11	-	-	
Produce Returns to Stock, viz.:-																
Iron, new, of sorts - - - -	12 8 2 19	-	-	-	146	4 -	-	-	-	146	4 -	-	-	-	-	
" Old, wrought - - - -	21 6 0 13	-	-	-	85	4 5	-	-	-	85	4 5	-	-	-	-	
Work in hand - - - -	0 4 2 26	-	-	-	9	3 1	-	-	-	9	3 1	-	-	-	-	
Balance of weight, being loss in manufacture - - - -	7 0 0 22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL - - -	95 16 2 18															
Produce of New Work returned to Stock, viz.:-																
Forgings, steel - - - -	1 14 2 20	-	1 2	lb.	225	4 6	-	- 9½	lb.	153	15 4	71	9 2	-	-	
Produce Returns to Stock, viz.:-																
Steel - - - -	1 13 3 23	-	-	-	56	11 10	-	-	-	56	11 10	-	-	-	-	
Balance of weight, being loss in manufacture - - - -	0 6 0 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL - - -	3 14 2 27															
Produce of New Work returned to Stock, viz.:-																
Forgings, copper - - - -	0 1 2 26	-	2 2	lb.	20	18 3	-	1 9	lb.	16	18 11	3	19 4	-	-	
Produce Returns to Stock, viz.:-																
Copper - - - -	0 1 3 10	-	-	-	8	18 11	-	-	-	8	18 11	-	-	-	-	
Balance of weight, being loss in manufacture - - - -	0 0 0 7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL - - -	0 3 2 15															
Produce of New Work returned to Stock, viz.:-																
Forgings, Muntz's metal - - - -	2 2 0 0	-	1 2½	lb.	278	16 3	-	1 5	lb.	333	4 4	-	-	54	8 1	
Produce Returns to Stock, viz.:-																
Muntz's metal - - - -	0 14 0 0	-	-	-	53	17 8	-	-	-	53	17 8	-	-	-	-	
Work in hand - - - -	0 0 1 19	-	-	-	2	15 8	-	-	-	2	15 8	-	-	-	-	
Balance of weight, being loss in manufacture - - - -	0 2 1 20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL - - -	2 18 3 11															
Produce of Repaired Work returned to Stock, viz.:-																
Value of articles when drawn for repairs - - - -		-	-	-	33	2 8	-	-	-	43	1 6	-	-	1	15 3	
Value of materials, labour, and general expenditure used in repairs - - - -		-	-	-	8	3 7	-	-	-	-	-	-	-	-	-	
Produce Returns to Stock, viz.:-																
Surplus materials, &c. - - - -		-	-	-	7	13 6	-	-	-	7	13 6	-	-	-	-	
TOTAL - - -	£. 3,585 19 2									2,453 16 6		1,188 6 -		56 3 4		
By Excess of Cost over Value at which the above has been returned to Stock - - - -											1,132 2 8		+1,132 2 8			
TOTAL - - -											£. 3,585 19 2					

* Figures in *Italics* are the Cost of Produce not having a Rate Book value, as nearly as could be ascertained, at the time the Articles were returned; the others are Rate Book prices.
 For explanation of this difference, see remarks, Woolwich, page 445.

Dr.

ENGINE SMITHERIES—continued.

DESCRIPTION.	WEIGHT.	VALUE.	
PORTSMOUTH:			
	<i>Tons. cwt. qrs. lbs.</i>	<i>£. s. d.</i>	<i>£. s.</i>
To Value of Materials drawn from Stock, viz.:—			
Work in hand (at its Cost to the end of last Year) - - - -	2 5 2 18	33 - 8	
To Value of Materials drawn from Stock in the Year, viz.:—			
Iron, new, Staffordshire, &c., of sorts - - - - -	14 14 0 5	146 14 -	
" Yorkshire, &c. " - - - - -	15 7 3 1	256 - 7	
" Re-manufactured, &c. " - - - - -	120 15 3 4	1,415 1 7	
" Chain - - - - -	0 0 1 18	- 14 3	
" Tubing - - - - -	0 0 1 12	- 13 6	
" Wire - - - - -	0 0 0 14	- 2 3	
" Old, wrought - - - - -	93 7 1 25	373 9 9	
TOTAL - - - -	246 11 2 13	- - -	2,225 16
Steel, of sorts - - - - -	4 6 2 12½	172 16 6	
" Wire - - - - -	0 0 0 26½	- 11 9	
TOTAL - - - -	4 6 3 11¼	- - -	173 8
Copper boltstaves, &c., of sorts - - - - -	0 4 1 2¾	20 18 9	
" Wire - - - - -	0 0 0 3¼	- 2 8	
TOTAL - - - -	0 4 1 6	- - -	21 1
To hook-bolts and nuts, for alteration - - - - -	0 9 1 5	9 8 3	
			9 8
To Wages and Incidental Expenses, viz.:—			
Wages paid on forgings, iron, plain - - - - -		129 9 4	
Proportion of incidental expenses; fuel, petty stores, repairs, &c. - - - - -		41 15 8	
" " " Labour - - - - -		18 17 5	
Wages paid on forgings, iron, middling - - - - -		578 2 11	
" " " Work in hand - - - - -		11 8 4	
Proportion of incidental expenses; fuel, &c. - - - - -		186 11 7	
" " " Work in hand - - - - -		3 13 8	
" " " Labour - - - - -		84 5 5	
" " " Work in hand - - - - -		1 13 4	
Wages paid on forgings, iron, extra - - - - -		98 3 10	
Proportion of incidental expenses; fuel, &c. - - - - -		31 13 9	
" " " Labour - - - - -		14 6 3	
Wages paid on forgings, iron, fire-bar - - - - -		65 8 6	
" " " Work in hand - - - - -		5 5 10	
Proportion of incidental expenses; fuel, &c. - - - - -		21 2 3	
" " " Work in hand - - - - -		1 14 2	
" " " Labour - - - - -		9 10 9	
" " " Work in hand - - - - -		- 15 5	
Wages paid on forgings, steel - - - - -		104 2 7	
Proportion of incidental expenses; fuel, &c. - - - - -		33 12 1	
" " " Labour - - - - -		15 3 7	
Wages paid on forgings, copper - - - - -		6 4 4	
Proportion of incidental expenses; fuel, &c. - - - - -		2 - 2	
" " " Labour - - - - -		- 18 1	
Wages paid on hook-bolts and nuts, altered for store - - - - -		1 4 6	
Proportion of incidental expenses; fuel, &c. - - - - -		- 7 11	
" " " Labour - - - - -		- 3 7	
TOTAL WAGES AND INCIDENTAL EXPENSES - - - - £.			1,467 15 3
			3,897 9 0
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - - -			225 16 0
TOTAL - - - - £.			4,123 6 0

ENGINE SMITHERIES—continued.

Cr.

DESCRIPTION.	WEIGHT.	ACTUAL COST.		Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.		
		Rate.	Value.	Rate.	Amount.				
PORTSMOUTH :									
Produce of New Work returned to Stock, viz. :—	Tons.cwt.qrs.lbs.	£. s. d.	Per	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.
Forgings, iron, plain - - - -	11 3 0 1	1 10 3	cwt.	336 18 11	1 3 4	cwt.	260 3 4	76 15 7	—
„ „ Middling - - - -	31 19 3 20	1 19 8	„	1,270 6 4	2 6 8	„	1,493 2 7	- -	222 16 3
„ „ Extra - - - -	3 8 2 14	2 15 2	„	189 7 6	3 14 8	„	256 4 2	- -	66 16 8
„ „ Fire-bar - - - -	73 4 2 5	- 14 6	„	1,060 6 3	- 15 -	„	1,098 7 9	- -	38 1 6
her Returns to Stock, viz. :—									
on, new, of sorts - - - -	14 15 3 1	- -	-	162 7 4	- -	-	162 7 4	—	—
„ Old, wrought - - - -	100 18 3 7	- -	-	403 15 2	- -	-	403 15 2	—	—
ork in hand - - - -	7 0 2 10	- -	-	106 13 6	- -	-	106 13 6	—	—
ance of weight, being loss in manufac- }	4 0 1 11	—	-	—	—	-	—	—	—
TOTAL - - -	246 11 2 13								
Produce of New Work returned to Stock, viz. :—									
Forgings, steel - - - -	3 0 1 15½	- - 10½	lb.	296 8 8	- - 9½	lb.	267 13 8	28 15 -	—
her Returns to Stock, viz. :—									
teel - - - -	1 0 2 7½	- -	-	29 17 10	- -	-	29 17 10	—	—
ance of weight, being loss in manufac- }	0 5 3 16	—	-	—	—	-	—	—	—
TOTAL - - -	4 6 3 11½								
Produce of New Work returned to Stock, viz. :—									
Forgings, copper - - - -	0 3 0 5½	- 1 5½	lb.	24 19 7	- 1 9	lb.	29 17 7	- -	4 18 -
her Returns to Stock, viz. :—									
opper - - - -	0 1 0 22	- -	-	5 4 5	- -	-	5 4 5	—	—
ance of weight, being loss in manufac- }	0 0 0 6½	—	-	—	—	-	—	—	—
TOTAL - - -	0 4 1 6								
Produce of Altered Work returned to Stock, viz. :—									
Value of articles (hook-bolts and nuts) when drawn for alteration - - }	- -	- -	-	9 8 3	- -	-	19 2	1 5 1	—
Value of materials, labour, and general expenditure used in alteration - - }	- -	- -	-	1 16 -	- -	-			
TOTAL - - -	£.	3,897 9 9	- -	-	4,123 6 6	106 15 8	332 12 5	106 15 8	225 16 9
NET COST of Produce less than Price at which Charged to Storekeeper - - - £.									

Prices in *Italics* are the Cost of Produce not having a Rate Book value, as nearly as could be ascertained, at the time the Articles were returned; the other figures are Rate Book prices.

Dr.

ENGINE SMITHERIES—continued.

DESCRIPTION.	WEIGHT.	VALUE.			
	Tons. cwt. qrs. lbs.	£.	s.	d.	£. s. d.
KEYHAM :					
o Value of Materials drawn from Stock, viz. :—					
Work in hand (at its Cost to end of last Year) - - - - -	0 17 3 5	30	1	3	
To Value of Materials drawn from Stock in the Year, viz. :—					
Iron, new, Staffordshire, &c., of sorts - - - - -	2 14 3 18	29	9	3	
„ „ Yorkshire, &c. „ - - - - -	1 19 3 27	38	9	4	
„ Re-manufactured, &c. „ - - - - -	32 11 1 25	384	9	6	
„ Blanks and blooms, from steam hammer - - - - -	45 0 3 2	490	12	-	
„ Forgings fashioned, from steam hammer - - - - -	18 1 2 22	350	10	3	
„ Old, wrought - - - - -	17 18 3 11	72	15	5	
Steel, for use with iron forgings - - - - -	0 5 0 4	7	10	8	
TOTAL - - - - -	119 10 2 2	-	-	-	1,403 17 8
Steel, of sorts - - - - -	4 8 3 9½	167	14	1	167 14 1
Copper boltstaves, &c., of sorts - - - - -	0 9 1 23½	43	13	11	43 13 11
To Wages and Incidental Expenses, viz. :—					
Wages paid on forgings, iron, plain - - - - -	- - - - -	243	7	6	
Proportion of incidental expenses ; fuel, petty stores, repairs, &c. - - - - -	- - - - -	73	11	5	
„ „ „ Labour - - - - -	- - - - -	32	5	4	
Wages paid on forgings, iron, plain, from uses - - - - -	- - - - -	37	11	3	
Proportion of incidental expenses ; fuel, &c. - - - - -	- - - - -	11	7	5	
„ „ „ Labour - - - - -	- - - - -	4	19	4	
Wages paid on forgings, iron, middling - - - - -	- - - - -	810	14	7	
Proportion of incidental expenses ; fuel, &c. - - - - -	- - - - -	244	18	8	
„ „ „ Labour - - - - -	- - - - -	107	5	3	
Wages paid on forgings, iron, extra - - - - -	- - - - -	83	9	10	
Proportion of incidental expenses ; fuel, &c. - - - - -	- - - - -	25	5	6	
„ „ „ Labour - - - - -	- - - - -	11	-	11	
Wages paid on forgings, steel - - - - -	- - - - -	71	14	11	
Proportion of incidental expenses ; fuel, &c. - - - - -	- - - - -	21	15	-	
„ „ „ Labour - - - - -	- - - - -	9	9	10	
Wages paid on forgings, copper - - - - -	- - - - -	11	4	7	
Proportion of incidental expenses ; fuel, &c. - - - - -	- - - - -	3	8	9	
„ „ „ Labour - - - - -	- - - - -	1	10	-	
TOTAL WAGES AND INCIDENTAL EXPENSES - - - - -	- - - - -	£.			1,805 - 1
To surplus materials drawn from Stock for incidental expenses, not included in the above - - - - -	- - - - -	-	-	-	5 5 10
					3,425 11 7
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - - - -	- - - - -	-	-	-	541 6 3
TOTAL - - - - -	- - - - -	£.			3,966 17 10

ENGINE SMITHERIES—continued.

Cr.

DESCRIPTION.	WEIGHT.	ACTUAL COST.				Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.				Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.								
		Rate.		Value.	Rate.		Amount.												
KEYHAM :	Tons.cwt.qrs.lbs.	£.	s.	d.	Per	£.	s.	d.	£.	s.	d.	Per	£.	s.	d.	£.	s.	d.	
Produce of New Work returned to Stock, viz. :—																			
Forgings, iron, plain - - - -	29 7 1 12	1	5	10	cwt.	759	16	-	1	3	4	cwt.	685	6	3	74	9	9	
" " " From uses - - - -	4 4 0 10	1	6	9	"	112	13	2	1	12	8	"	130	9	9	-	-	17 16 7	
" " " Middling - - - -	50 18 0 21	1	16	10	"	1,874	18	5	2	6	8	"	2,375	15	5	-	-	*500 17 -	
" " " Extra - - - -	2 3 3 5	3	8	8	"	150	8	6	3	14	8	"	163	16	3	-	-	13 7 9	
Other Returns to Stock, viz. :—																			
Iron, new, of sorts - - - -	8 12 3 5	-	-	-	-	107	2	-	-	-	-	-	107	2	-	-	-	-	
" " " Old, wrought - - - -	21 3 3 10	-	-	-	-	84	16	7	-	-	-	-	84	16	7	-	-	-	
Balance of weight, being loss in manufacture - - - -	3 0 1 23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL - - -	119 10 2 2																		
Produce of New Work returned to Stock, viz. :—																			
Forgings, steel - - - -	3 9 3 2	-	-	7½	lb.	248	2	1	-	-	9½	lb.	309	7	1	-	-	61 5 -	
Other Returns to Stock, viz. :—																			
Steel - - - -	0 16 3 13	-	-	-	-	22	11	9	-	-	-	-	22	11	9	-	-	-	
Balance of weight, being loss in manufacture - - - -	0 2 0 22½	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL - - -	4 8 3 9½																		
Produce of New Work returned to Stock, viz. :—																			
Forgings, copper - - - -	0 7 2 22	-	1	2¾	lb.	52	18	10	-	1	9	lb.	75	8	6	-	-	22 9 8	
Other Returns to Stock, viz. :—																			
Copper - - - -	0 1 2 21¾	-	-	-	-	6	18	5	-	-	-	-	6	18	5	-	-	-	
Balance of weight, being loss in manufacture - - - -	0 0 0 7¾	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL - - -	0 9 1 23½																		
Other Returns to Stock, viz. :—																			
Surplus materials, &c., from incidental expenses - - - -	-	-	-	-	-	5	5	10	-	-	-	-	5	5	10	-	-	-	
TOTAL - - -		£.	3,425	11	7	-	-	-	3,966	17	10	74	9	9	615	16	-	-	
																	74	9	9
NET COST of Produce less than Price at which Charged to Storekeeper - - - £.																	541	6	3

As cost of forgings, middling, less than price at which Charged to Storekeeper, is reported to have been caused by the use of low-priced iron, and the large quantity of heavy forgings produced.

ENGINE SMITHERIES—continued.

ABSTRACT of the foregoing detailed Debit and Credit Transactions at the ENGINE SMITHERIES

F A C T O R I E S.	Page.	D E B T O R.			
		V A L U E O F			T O T A L.
		Materials.	Labour.	General Expenditure.	
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
WOOLWICH - - - -	444	1,991 5 2	2,154 11 10	1,012 8 5	5,158 5 5
SHEERNESS - - - -	446	1,668 4 8	1,192 3 11	725 10 7	3,585 19 2
PORTSMOUTH - - - -	448	2,429 14 6	999 10 2	468 5 1	3,897 9 9
KEYHAM - - - -	450	1,615 5 8	1,258 2 8	552 3 3	3,425 11 7
TOTAL - - - £.		7,704 10 -	5,604 8 7	2,758 7 4	16,067 5 11
TOTAL - - - £.					16,067 5 11

- ENGINE SMITHERIES—continued.

of the several undermentioned FACTORIES in HER MAJESTY'S DOCKYARDS for the Year 1866-67.

C R E D I T O R.

Cost of Articles Made and Repaired for Stock.	Value of other Returns to Stock.		TOTAL.	Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.	Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
	Surplus Materials, &c.	Work in Hand.				
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
4,749 10 -	356 1 5	52 14 -	5,158 5 5	4,574 12 8	* 583 12 9	—
3,215 10 1	358 10 4	11 18 9	3,585 19 2	2,453 16 6	* 1,132 2 8	—
3,189 11 6	601 4 9	106 13 6	3,897 9 9	4,123 6 6	- -	225 16 9
3,198 17 -	226 14 7	- -	3,425 11 7	3,966 17 10	- -	* 541 6 3
14,353 8 7	1,542 11 1	171 6 3	16,067 5 11	15,118 13 6	1,715 15 5	767 3 -
					767 3 -	
By Excess of Cost over Value at which the above has been re- turned to Stock - - - - - }				948 12 5	948 12 5	
TOTAL - - - £.				16,067 5 11		

* For explanation of these differences, see pages 445, 447, and 451.

Dr.

IRON FOUNDRIES.

DESCRIPTION.	WEIGHT.	RATE		VALUE.	
WOOLWICH:					
To Value of Materials drawn from Stock in the Year, viz.:	<i>Tons. cwt. qrs. lbs.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s.</i>
Iron, pig, of sorts - - - - -	64 6 3 18	6 10 - to 3 14 10	ton	259 - 3	487 14
„ Old, cast - - - - -	100 14 3 6½	2 5 -	„	228 14 -	
TOTAL - - -	165 1 2 24½	- - -	-	- - -	
Copper, old - - - - -	2 13 0 3	- - 8½	lb.	216 10 6	1,754 9
Brass, old - - - - -	26 11 3 2	- - 6	„	1,488 19 -	
Zinc - - - - -	0 8 0 18¾	1 3 6	cwt.	9 12 1	
Tin - - - - -	0 8 1 25	4 13 -	„	39 8 -	
TOTAL - - -	30 1 1 20¾	- - -	-	- - -	45 16
Lead, old - - - - -	2 10 3 16	- 18 -	cwt.	45 16 1	45 16
TOTAL - - -	2 10 3 16	- - -	-	- - -	
To Wages and Incidental Expenses, viz.:					
Coke, for melting - - - - -	28 14 2 0	1 3 10	ton	32 15 10	186 8 6
Wages to moulders and boys, on loam castings - -	- - -	- - -	-	- - -	
„ „ Sand „ - - -	- - -	- - -	-	749 18 11	445 16 3
Wages to assistant moulders attending furnaces, dressing and removing castings, attending and working cranes, preparing sand, breaking up old metal, &c. -	- - -	- - -	-	- - -	
Sand, blacking, bricks, and petty stores, sundry expenses, including wages, &c., for repairs to tools, furnaces, cranes, &c. - - - - -	- - -	- - -	-	175 1 10	35 15 3
Cost of steam power for blowing cupolas, &c. - -	- - -	- - -	-	- - -	
TOTAL WAGES AND INCIDENTAL EXPENSES - - - £.					1,625 16
To surplus materials drawn from Stock for incidental expenses, not included in the above - - -					25 6
TOTAL - - - £.					3,939 3

IRON FOUNDRIES.

Cr.

DESCRIPTION.	WEIGHT.	ACTUAL COST.				Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.				Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
		Rate.		Value.		Rate.		Amount.			
WOOLWICH:	Tons. cwt. qrs. lbs.	£. s. d.	Per	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Produce of New Work returned to Stock, viz. :—											
Iron castings in loam - - -	12 2 1 7	- 13 2½	cwt.	160 3 9	- 10 9	cwt.	130 5 4	29 18 5	—	—	
„ Sand - - -	143 11 2 2	- 12 1¾	„	1,744 10 11	- 9 -	„	1,287 12 1	*456 18 10	—	—	
Other Returns to Stock, viz. :—											
Surplus materials, &c. - -	1 18 0 0	- - -	-	4 5 6	- - -	-	4 5 6	—	—	—	
Balance of weight, being loss of metal in melting, at the rate of 4·93 cent. - - - - -	7 9 3 15½	—	-	—	—	-	—	—	—	—	
TOTAL - - -	165 1 2 24½										
Produce of New Work returned to Stock, viz. :—											
Brass castings - - - -	21 5 2 17	- - 7¾	lb.	1,552 19 5	- - 8½	lb.	1,783 3 7	- - -	230 4 2½	230 4 2½	
Other Returns to Stock, viz. :—											
Surplus materials, &c. - -	6 19 2 27½	- - -	-	394 1 1	- - -	-	394 1 1	—	—	—	
Balance of weight, being loss of metal in melting, at the rate of 7·805 cent. - - - - -	1 16 0 4½	—	-	—	—	-	—	—	—	—	
TOTAL - - -	30 1 1 20¾										
Produce of New Work returned to Stock, viz. :—											
Lead castings - - - -	1 18 0 19	1 4 11	cwt.	47 11 2	1 - -	cwt.	38 - 4	9 10 10	—	—	
Other Returns to Stock, viz. :—											
Surplus materials, &c. - - -	0 11 1 13	- - -	-	10 4 8	- - -	-	10 4 8	—	—	—	
Balance of weight, being loss of metal in melting, at the rate of 3·431 cent. - - - - -	0 1 1 12	—	-	—	—	-	—	—	—	—	
TOTAL - - -	2 10 3 16										
Other Returns to Stock, viz. :—											
Surplus materials, &c., from incidental expenses - - - -	- - -	- - -	-	25 6 10	- - -	-	25 6 10	—	—	—	
TOTAL - - -		£.		3,939 3 4	- - -	-	3,672 19 5	496 8 1	230 4 2	230 4 2	
By Excess of Cost over Value at which the above has been returned to Stock - - -								266 3 11	266 3 11		
TOTAL - - -								£.	3,939 3 4		

The officers report, that the work in this shop has been generally of a light and intricate description, and the Cost of production great, in proportion to the weight of Iron-castings produced. The Cost of Produce less than Price at which charged to Storekeeper, resulted from the Rate Book prices for brass castings being too high in the year of accounts.

Dr.

IRON FOUNDRIES—continued.

DESCRIPTION.	WEIGHT.	RATE.		VALUE.	
SHEERNESS:					
	Tons cwt. qrs. lbs.	£. s. d.	Per	£. s. d.	£. s.
To Value of Materials drawn from Stock, viz.:—					
Work in hand (at its Cost to end of last Year) - -	0 14 2 0	- -	-	7 3 5	
To Value of Materials drawn from Stock in the Year, viz.:—					
Iron, pig, of sorts - - - - -	55 0 0 5	6 10 - 3 15 10	ton	247 18 2	
„ Old, cast - - - - -	75 11 2 21	2 5 -	„	170 8 10	
TOTAL - - -	131 6 0 26	- -	-	- - -	425 10 2
Copper, old - - - - -	8 7 0 0	- - 8½	lb.	681 18 4	
Brass, old - - - - -	8 19 1 0	- - 6- - - 5	„	467 - 11	
Zinc, of sorts - - - - -	1 1 3 5	- various -	cwt.	25 9 7	
Tin, in block, &c. - - - - -	0 14 3 18	4 12 9	„	70 16 4	
TOTAL - - -	19 2 3 23	- -	-	- - -	1,245 5 2
Brass, old, for ingots - - - - -	7 0 2 0	- - 5 - - 4	lb.	301 18 8	
TOTAL - - -	7 0 2 0	- -	-	- - -	301 18 8
Lead, old - - - - -	0 17 0 0	- 18 -	cwt.	15 6 -	
TOTAL - - -	0 17 0 0	- -	-	- - -	15 6 -
To Wages and Incidental Expenses, viz.:					
Coke, for melting - - - - -	27 13 0 0	1 2 10	ton	31 11 4	
Wages to moulders and boys, on loam castings -	- - - -	- - -	-	98 2 1	
„ „ Sand castings - -	- - - -	- - -	-	341 4 4	
Wages to assistant moulders attending furnaces, dressing and removing castings, attending and work- ing cranes, preparing sand, breaking up old metal, &c. - - - - -	- - - -	- - -	-	316 7 11	
Sand, blacking, bricks, and petty stores, sundry ex- penses, including wages, &c., for repairs to tools, furnaces, cranes, &c. - - - - -	- - - -	- - -	-	268 10 1	
Cost of steam power for blowing cupolas, &c. - -	- - - -	- - -	-	53 9 7	
TOTAL WAGES AND INCIDENTAL EXPENSES - - - £.					1,109 5 4
To surplus materials drawn from Stock for incidental expenses, not included in the above -					11 5 8
TOTAL - - - £.					3,108 11 3

IRON FOUNDRIES—continued.

Cr.

DESCRIPTION.	WEIGHT.	ACTUAL COST.				Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*				Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
		Rate.		Value.		Rate.		Amount.			
		£. s. d.	Per	£. s. d.		£. s. d.	Per	£. s. d.			
SHEERNESS:											
Produce of New Work returned to Stock, viz. :—	Tons. cwt. qrs. lbs.	£. s. d.	Per	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.		
Iron castings in loam - -	21 15 3 6	- 13 - ³ / ₄	cwt.	284 11 10	- 10 9	cwt.	234 4 11	50 6 11	—		
„ Sand - -	102 18 3 19	- 10 4 ¹ / ₂	„	1,066 17 6	- 9 - - 5 4	„	923 12 7	143 4 11	—		
Other Returns to Stock, viz. :—											
Work in hand - - - -	1 3 2 7	- - -	-	12 14 8	- - -	-	12 14 8	—	—		
Balance of weight, being loss of metal in melting, at the rate of 145 per cent. - - - -	5 7 3 22	—	-	—	—	-	—	—	—		
TOTAL - - -	131 6 0 26										
Produce of New Work returned to Stock, viz. :—											
Brass castings - - - -	16 7 2 16	- - 8 ¹ / ₂	lb.	1,284 7 6	- - 8 ³ / ₄ - - 8	lb.	1,313 19 3	- - -	29 11 9		
Other Returns to Stock, viz. :—											
Surplus materials, &c. - -	1 15 2 20	- - -	-	103 5 11	- - -	-	103 5 11	—	—		
Balance of weight, being loss of metal in melting, at the rate of 151 per cent. - - - -	0 19 2 15	—	-	—	—	-	—	—	—		
TOTAL - - -	19 2 3 23										
Produce of New Work returned to Stock, viz. :—											
Brass ingots - - - -	6 8 2 14	2 10 8	cwt.	325 15 3	2 13 8 2 3 -	cwt.	316 8 11	9 6 4	—		
Balance of weight, being loss of metal in melting, at the rate of 152 per cent. - - - -	0 11 3 14	—	-	—	—	-	—	—	—		
TOTAL - - -	7 0 2 0										
Produce of New Work returned to Stock, viz. :—											
Lead castings - - - -	0 15 1 1	1 4 3 ¹ / ₂	cwt.	18 10 5	1 - -	cwt.	15 5 3	3 5 2	—		
Other Returns to Stock, viz. :—											
Surplus materials, &c. - -	0 1 1 0	- - -	-	1 2 6	- - -	-	1 2 6	—	—		
Balance of weight, being loss of metal in melting, at the rate of 118 per cent. - - - -	0 0 1 27	—	-	—	—	-	—	—	—		
TOTAL - - -	0 17 0 0										
Other Returns to Stock, viz. :—											
Surplus materials, &c., from incidental expenses - - - -	- - -	- - -	-	11 5 8	- - -	-	11 5 8	—	—		
TOTAL - - - £.				3,108 11 3	- - -	-	2,931 19 8	206 3 4	29 11 9		
By Excess of Cost over Value at which the above has been returned to Stock - -								176 11 7	176 11 7		
TOTAL - - - £.								3,101 11 3			

Figures in *Italics* are the Cost of Produce not having a Rate Book value, as nearly as could be ascertained, at the time the Articles were returned; the other figures are Rate Book prices.

Dr.

IRON FOUNDRIES—continued.

DESCRIPTION.	WEIGHT.	RATE.		VALUE.	
PORTSMOUTH:					
To Value of Materials drawn from Stock, viz:—	Tons cwt. qrs. lbs.	£.	s. d.	Per	£. s. d.
Work in hand (at its Cost to end of last Year) - -	16 4 1 21	-	-	-	124 17 6
To Value of Materials drawn from Stock in the Year, viz:—					
Iron, pig, of sorts - - - - -	204 10 0 0	6 10 -		ton	944 17 6
„ Old, cast - - - - -	302 9 0 0	3 15 10		„	680 10 2
TOTAL - - -	523 3 1 21	-	-	-	- - -
Brass, old - - - - -	6 0 0 0	-	-	6 lb.	336 - -
To Wages and Incidental Expenses, viz:—					336 - -
Coke, for melting - - - - -	128 19 0 0	-	-	-	147 3 1
Wages to moulders and boys, on loam castings - -	66 1 0 19	-	-	-	160 4 8
„ „ „ Sand castings - - -	394 13 0 13	-	-	-	658 5 7
„ „ „ „ Work in hand - - -	- - -	-	-	-	68 6 6
„ „ „ Brass castings, flask, above 7 lbs. - -	4 13 3 0	-	-	-	23 10 2
Wages to assistant moulders attending furnaces, dressing and removing castings, attending and working cranes, preparing sand, breaking up old metal, &c. - - -	- - -	-	-	-	920 1 1
Sand, blacking, bricks, and petty stores, sundry expenses, including wages, &c. for repairs to tools, furnaces, cranes, &c. - - -	- - -	-	-	-	628 10 11
Cost of steam power for blowing cupolas, &c. - -	- - -	-	-	-	157 13 -
TOTAL WAGES AND INCIDENTAL EXPENSES - - - £.					2,763 15
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - -					4,850 -
TOTAL - - - £.					198 8 1
					5,048 9
KEYHAM:					
To Value of Materials drawn from Stock, viz:—					
Work in hand (at its Cost to end of last Year) - -	6 10 2 0	-	-	-	44 9 3
To Value of Materials drawn from Stock in the Year, viz:—					
Iron, pig, of sorts - - - - -	152 5 3 0	3 15 10		ton	577 14 5
„ Old, cast - - - - -	232 13 3 0	2 5 -		„	523 11 3
TOTAL - - -	391 10 0 0	-	-	-	- - -
To Wages and Incidental Expenses, viz:—					1,145 14 1
Coke, for melting - - - - -	57 17 2 0	1 2 10		ton	66 2 6
Wages to moulders and boys, on loam castings - -	- - -	-	-	-	159 5 2
„ „ „ Sand castings - - -	- - -	-	-	-	635 8 -
Wages to assistant moulders attending furnaces, dressing and removing castings, attending and working cranes, preparing sand, breaking up old metal, &c. - - -	- - -	-	-	-	347 16 9
Sand, blacking, bricks, and petty stores, sundry expenses, including wages, &c. for repairs to tools, furnaces, cranes, &c. - - -	- - -	-	-	-	423 10 1
Cost of steam power for blowing Labour - - -	- - -	-	-	-	18 2 -
cupolas, &c. - - - - - Materials - - -	- - -	-	-	-	38 13 9
TOTAL WAGES AND INCIDENTAL EXPENSES - - - £.					1,688 18 8
To surplus materials drawn from Stock for incidental expenses, not included in the above - -					30 2 9
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue -					2,864 15 11
TOTAL - - - £.					405 6 9
					3,270 2 8

IRON FOUNDRIES—continued.

Cr.

DESCRIPTION.	WEIGHT.	ACTUAL COST.				Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*				Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.															
		Rate.		Value.		Rate.		Amount.																		
PORTSMOUTH :	Tons. cwt. qrs. lbs.	£.	s.	d.	Per	£.	s.	d.	£.	s.	d.	£.	s.	d.												
Produce of New Work returned to Stock, viz. :																										
Iron castings in loam - -	66 1 0 19	-	10	10	cwt.	716	13	9	-	10	9	cwt.	710	2 3												
" " Sand - -	394 13 0 13	-	8	7	"	3,373	19	3	-	9	-	"	3,551	8 9												
Other Returns to Stock, viz. :—																										
Surplus materials, &c. - -	8 0 0 0	-	-	-	-	23	2	8	-	-	-	23	2	8												
Work in hand - - - -	38 6 2 24	-	-	-	-	328	17	1	-	-	-	328	17	1												
Balance of weight, being loss of metal in melting, at the rate of 3.23 per cent. - - - -	16 2 1 21	-	-	-	-	-	-	-	-	-	-	-	-	-												
TOTAL - - -	523 3 1 21																									
Produce of New Work returned to Stock, viz. :—																										
Brass castings, flask, above 7 lbs.	4 13 3 0	-	-	8	lb.	355	5	5	-	-	8½	lb.	382	16 3												
Other Returns to Stock, viz. :—																										
Surplus materials, &c. - -	0 18 2 12	-	-	-	-	52	2	-	-	-	-	52	2	-												
Balance of weight, being loss of metal in melting, at the rate of 8.152 per cent. - - - -	0 7 2 16	-	-	-	-	-	-	-	-	-	-	-	-	-												
TOTAL - - -	6 0 0 0																									
TOTAL - - - £.												4,850	-	2	-	-	5,048	9	-	6	11	6	205	-	4	
																								6	11	6
NET COST of Produce less than Price at which Charged to Storekeeper - - - £.																								198	8	10
KEYHAM :																										
Produce of New Work returned to Stock, viz. :—																										
Iron castings in loam - -	65 16 1 5	-	7	10	cwt.	516	17	10	-	10	9	cwt.	705	13 10												
" " Sand - -	291 10 0 1	-	7	7½	"	2,214	19	1	-	9	-	"	2,431	9 10												
Other Returns to Stock, viz. :—																										
Surplus materials, &c. - -	14 18 2 17	-	-	-	-	102	16	3	-	-	-	102	16 3													
Balance of weight, being loss of metal in melting, at the rate of 5.31 per cent. - - - -	19 5 0 5	-	-	-	-	-	-	-	-	-	-	-	-	-												
TOTAL - - -	391 10 0 0																									
Other Returns to Stock, viz. :—																										
Surplus materials, &c., from incidental expenses - - - -						30	2	9	-	-	-	30	2	9												
TOTAL - - - £.												2,864	15	11	-	-	-	3,270	2	8	-	-	405	6	9	
NET COST of Produce less than Price at which Charged to Storekeeper - - - £.																								405	6	9

Figures in *Italics* are the Cost of Produce not having a Rate Book value, as nearly as could be ascertained, at the time the Articles were returned; the other figures are Rate Book prices.

IRON FOUNDRIES—continued. - - - - -

ABSTRACT of the foregoing detailed Debit and Credit Transactions of the Iron
Dockyards for the

FACTORIES.	Page.	DEBTOR.			
		VALUE OF			TOTAL.
		Materials.	Labour.	General Expenditure.	
		£. s. d.	£. s. d.	£. s. d.	£. s.
WOOLWICH - - - -	454	2,287 19 11	1,382 3 8	268 19 9	3,939 3
SHEERNESS - - - -	456	1,988 - 3	755 14 4	364 16 8	3,108 11
PORTSMOUTH - - - -	458	2,086 5 2	1,830 8 -	933 7 -	4,850 -
KEYHAM - - - -	458	1,145 14 11	1,142 9 11	576 11 1	2,864 15
TOTAL - - - £.		7,508 - 3	5,110 15 11	2,143 14 6	14,762 10
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - - - -					161 -
TOTAL - - - £.					14,923 10

- - - - - IRON FOUNDRIES—continued.

OUNDRIES of the several undermentioned FACTORIES in HER MAJESTY'S
ear 1866-67.

C R E D I T O R.

of Articles Made and Repaired or Stock.	Value of other Returns to Stock.		TOTAL.	Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.	Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
	Surplus Materials, &c.	Work in Hand.				
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
505 5 3	433 18 1	- - -	3,939 3 4	3,672 19 5	266 3 11	—
980 2 6	115 14 1	12 14 8	3,108 11 3	2,931 19 8	176 11 7	—
445 18 5	75 4 8	328 17 1	4,850 - 2	5,048 9 -	- - -	198 8 10
731 16 11	132 19 -	- - -	2,864 15 11	3,270 2 8	- - -	405 6 9
663 3 1	757 15 10	341 11 9	14,762 10 8	14,923 10 9	442 15 6	603 15 7
TOTAL - - - £				14,923 10 9		442 15 6
NET Cost of Produce less than Price at which Charged to Storekeeper - - - £.						161 - 1

Dr.

BRASS FOUNDRIES.

DESCRIPTION.	WEIGHT.	RATE.			VALUE.		
WOOLWICH		Tons cwt. qrs. lbs.	£.	s. d.	Per	£.	s. d. £.
To Value of Materials drawn from Stock, viz.:—							
Work in hand (at its Cost to end of last Year) - - - - -	0 1 1 14	-	-	-	-	5 13 -	
To Value of Materials drawn from Stock in the Year, viz.:—							
Copper, old - - - - -	17 1 3 5	-	-	8½	lb.	1,395 7 4	
Brass „ - - - - -	51 12 2 1½	-	-	6	„	2,891 3 9	
„ Ingots - - - - -	12 8 3 25	2 13 -			cwt.	659 15 6	
Zinc - - - - -	0 19 1 22	1 3 6			„	22 16 3	
Tin - - - - -	1 4 3 24	various			„	117 9 3	
Muntz's metal, &c. - - - - -	0 5 2 0½	-	-	-	-	16 9 5	
TOTAL - - - - -	83 14 2 8	-	-	-	-	- - -	5,108 14
Brass, old, for ingots - - - - -	14 2 1 18	-	-	-	-	621 13 11	621 13
Tin, in bars - - - - -	0 0 0 24	4 13 -			cwt.	- 19 11	- 19
TOTAL WEIGHT - - - - -	97 17 0 22						
To Wages and Incidental Expenses, viz.:							
Coke, for melting - - - - -	45 16 0 0	1 3 10			ton	52 8 8	
Coals „ - - - - -	2 13 1 0	- 15 9			„	2 2 1	
Wages to moulders and boys - - - - -						509 2 -	
„ Assistant moulders attending furnaces, dressing and removing castings, attending and working cranes, preparing sand, breaking up old metal, &c. - - - - -						406 3 6	
Sand, crucibles, bricks, petty stores, sundry expenses, including wages, &c., for repairs to tools, furnaces, cranes, &c. -						182 16 5	
TOTAL WAGES AND INCIDENTAL EXPENSES - - - - -						- - - £.	1,152 12
To surplus materials drawn from stock for incidental expenses, not included in the above - - - - -							3 13
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - - - -							6,887 14
							516 14
TOTAL - - - - -						£.	7,404 8

BRASS FOUNDRIES.

Cr.

DESCRIPTION.	WEIGHT.	ACTUAL COST.				Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*				Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
		Rate.		Value.	Rate.		Amount.				
WOOLWICH:	Tons cwt. qrs. lbs.	£. s. d.	Per	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.		
Produce of New Work returned to Stock, viz. :—											
Brass castings, 7 lbs. and under -	21 3 3 15½	- - 8	lb.	1,587 - 4	- - 9½						
„ Above 7 lbs. -	60 14 1 4½	- - 8	„	4,526 4 5	- - 8½	lb.	6,691 8 11	- -	578 4 2		
Other Returns to Stock, viz. :—											
Surplus materials, &c. - -	0 9 2 27	- -	-	27 5 6	- -	-	27 5 6	- -	- -		
Work in hand - - -	0 6 1 9	- -	-	21 2 -	- -	-	21 2 -	- -	- -		
Balance of weight, being loss of metal in melting, at the rate of 25 lbs. per cent. - - -	1 0 1 7½	- -	-	- - -	- -	-	- - -	- -	- -		
TOTAL - - -	83 14 2 8										
Produce of New Work returned to Stock, viz. :—											
Brass ingots - - - -	12 8 3 25	2 17 11	cwt.	721 5 4	2 13 -	cwt.	659 15 6	61 9 10	- -		
Balance of weight, being loss of metal in melting, at the rate of 84 lbs. per cent. - - -	1 13 1 21	- -	-	- - -	- -	-	- - -	- -	- -		
TOTAL - - -	14 2 1 18										
Produce of New Work returned to Stock, viz. :—											
Tin castings - - - -	0 0 0 23½	- 1 -	lb.	1 3 5	- 1 -	lb.	1 3 6	- -	- -		
Balance of weight, being loss of metal in melting, at the rate of 83 lbs. per cent. - - -	0 0 0 0½	- -	-	- - -	- -	-	- - -	- -	- -		
TOTAL - - -	0 0 0 24										
TOTAL WEIGHT - - -	97 17 0 22										
Other Returns to Stock, viz. :—											
Surplus materials, &c., from incidental expenses - - -	- - -	- -	-	3 13 4	- -	-	3 13 4	- -	- -		
TOTAL - - - £.				6,887 14 4	- -	-	7,404 8 9	61 9 10	578 4 3		
										61 9 10	
NET COST of Produce less than Price at which Charged to Storekeeper - - - £.										516 14 5	

Figures in *Italics* are the Cost of Produce not having a Rate Book value, as nearly as could be ascertained, at the time the Articles were returned ; the other figures are Rate Book prices.

See Abstract, page 471, for explanation of this difference.

Dr.

BRASS FOUNDRIES—continued. - - - -

DESCRIPTION.	WEIGHT.	RATE.		VALUE.		
	Tons cwt. qrs. lbs.	£. s. d.	Per	£. s. d.	£.	
SHEERNESS:						
To Value of Materials drawn from Stock, viz. :—						
Work in hand (at its Cost to end of last Year)	0 2 0 7	- -	-	8 13 4		
To Value of Materials drawn from Stock in the Year, viz. :—						
Copper, old	9 4 0 0	- - 8 $\frac{3}{4}$	lb.	751 6 8		
Brass, old, or metal	40 17 0 15	- - 6 $\frac{1}{4}$	„	2,382 17 6		
„ Ingots	6 13 3 10	2 13 - 2 3 8	cwt.	330 5 3		
Zinc	1 2 3 19	1 3 6 1 3 -	„	26 15 10		
Tin, of sorts	0 8 0 10	- -	-	34 11 3		
TOTAL	58 8 0 5	- -	-	- -	3,534	
Lead, old	0 3 0 12	- 18 -	cwt.	2 15 11		2 15
Tin, old	0 8 3 11	3 9 7	„	30 15 6		30 15
Metal, anti-attribution	2 5 3 9	84 - -	ton.	192 9 9		192 9
TOTAL WEIGHT	61 5 3 9					
To Wages and Incidental Expenses, viz. :—						
Coke, for melting	43 15 0 0	1 2 10	„	49 19 -		
Wages to moulders and boys				366 11 9		
„ Assistant moulders attending furnaces, dressing and removing castings, attending and working } cranes, preparing sand, breaking up old metal, &c.				235 6 2		
Sand, crucibles, bricks, petty stores, sundry expenses, including wages, &c., for repairs to tools, furnaces, cranes, &c.				173 16 4		
TOTAL WAGES AND INCIDENTAL EXPENSES					825 13	
To surplus materials drawn from stock for incidental expenses, not included in the above					- 5	
					4,586 10	
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue					333 7	
TOTAL					4,919 17	

BRASS FOUNDRIES—continued.

Cr

DESCRIPTION.	WEIGHT.	ACTUAL COST.		Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.			
		Rate.	Value.	Rate.	Amount.					
SHEERNESS :										
By Produce of New Work returned to Stock, viz. :—	Tons cwt. qrs. lbs.	£. s. d.	Per	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s.	
Brass castings, 7 lbs. and under -	9 9 0 21	- - 9½	lb.	812 8 4	- - 8¼	lb.	770 10 2	41 18 2	—	
„ Above 7 lbs. -	49 11 2 4	- - 8	„	3,255 2 8	- - 8¼	„	3,549 10 10	—	294 8	
By other Returns to Stock, viz. :—										
Surplus materials, &c. -	2 14 2 4	- - -	-	159 9 6	- - -	-	159 9 6	—	—	
Work in hand -	1 6 3 8	- - -	-	101 14 2	- - -	-	101 14 2	—	—	
By balance of weight, being loss of metal in melting, at the rate of 2·389 per cent. -	1 5 3 24	—	-	—	—	-	—	—	—	
TOTAL - - -	58 8 0 5									
By Produce of New Work returned to Stock viz. :—										
Lead castings -	0 3 0 4	1 9 6	cwt.	4 9 6	1 - -	cwt.	3 - 9	1 8 9	—	
By balance of weight, being loss of lead in melting, at the rate of 2·270 per cent. -	0 0 0 8	—	-	—	—	-	—	—	—	
TOTAL - - -	0 3 0 12									
By Produce of New Work returned to Stock, viz. :—										
Tin castings -	0 8 2 25	- - 8¾	lb.	35 15 2	- 1 -	lb.	48 17 -	—	13 1	
By balance of weight, being loss of tin in melting, at the rate of 1·412 per cent. -	0 0 0 14	—	-	—	—	-	—	—	—	
TOTAL - - -	0 8 3 11									
By Produce of New Work returned to Stock, viz. :—										
Metal, anti-attrition, castings -	2 3 0 23	- - 10½	lb.	213 - 11	- 1 2	lb.	282 5 7	—	69 4	
By other Returns to Stock, viz. :—										
Surplus materials, &c. -	0 1 0 0	- - -	-	4 4 -	- - -	-	4 4 -	—	—	
By balance of weight, being loss of metal in melting, at the rate of 3·624 per cent. -	0 1 2 14	—	-	—	—	-	—	—	—	
TOTAL - - -	2 5 3 9									
TOTAL WEIGHT - - -	61 5 3 9									
By other Returns to Stock, viz. :—										
Surplus materials, &c., from incidental expenses -	- - -	- - -	-	- 5 9	- - -	-	- 5 9	—	—	
TOTAL - - -		£.		4,586 10 -	- - -	-	4,919 17 9	43 6 11	376 14	
NET COST of Produce less than Price at which Charged to Storekeeper - - -									£.	333 7

* Figures in *Italics* are the Cost of Produce not having a Rate Book value, as nearly as could be ascertained, at the time the Articles were returned; the other figures are Rate Book prices.

† See Abstract, page 471, for explanation of this difference.

- - - - - BRASS FOUNDRIES—continued.

Cr.

DESCRIPTION.	WEIGHT.	ACTUAL COST.				Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*				Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.					
		P. te.		Per	Value.		Rate.		Amount.							
PORTSMOUTH :	Tons. cwt. qrs. lbs.	£.	s.		d.		£.	s.		d.	£.	s.	d.	£.	s.	d.
By Produce of New Work returned to Stock, viz. :—																
Brass castings, 7lbs. and under -	63 0 2 8	-	-	8½	lb.	4,852	17	7	-	1 2	lb.	5,529	15	7	-	
„ „ Above 7lbs. -	131 16 2 6¾	-	-	7¾	„	9,480	17	2	-	8¾	„	10,707	14	10	-	
Zinc „ - - - -	0 6 0 22	-	-	3¾	„	10	10	5	-	3¼	„	9	7	11	1 2 6	
Tin „ - - - -	0 0 1 1¼	-	1	4½	„	2	-	2	-	1 -	„	1	9	3	- 10 11	
By other Returns to Stock, viz. :—																
Surplus materials, &c. - -	10 5 1 14	-		-	-	582	16	1	-	-	-	582	16	1	—	
Work in hand - - - -	4 4 2 21	-		-	-	311	-	7	-	-	-	311	-	7	—	
By balance of weight, being loss of metal in melting, at the rate of 2·705 per cent. - - - -	5 9 0 12	—		-	-	—		—	—	-	-	—		—	—	
TOTAL - - -	215 2 3 1															
By Produce of New Work returned to Stock, viz. :—																
Lead castings - - - -	4 14 0 2	1	2	8	cwt.	106	10	8	1	- -	cwt.	93	19	10	12 10 10	
By balance of weight, being loss of lead in melting, at the rate of 6·07 per cent. - - - -	0 6 0 9	—		-	-	—		—	—	-	-	—		—	—	
TOTAL - - -	5 0 0 11															
TOTAL WEIGHT - - -	220 2 3 12															
		TOTAL - - - £.				15,346	12	8	-	-	-	17,236	4	1	14 4 3	1,903 15 8
																14 4 3
NET COST of Produce less than Price at which Charged to Storekeeper - - - £.																†1,889 11 5

* Figures in *Italics* are the Cost of Produce not having a Rate Book value, as nearly as could be ascertained, at the time the Articles were returned; the other figures are Rate Book prices.

† See Abstract, page 471, for explanation of this difference.

Dr.

BRASS FOUNDRIES—continued.

- - - - -

DESCRIPTION.	WEIGHT.	RATE.			VALUE.		
KEYHAM:							
To Value of Materials drawn from Stock, viz.:—							
Work in hand (at its Cost to end of last Year) - - - - -	1 16 0 21	-	-	-	131 14 7		
To Value of Materials drawn from Stock in the Year, viz.:—							
Copper, old - - - - -	47 7 0 17	-	-	8½	lb.	3,867 10 8	
Brass „ - - - - -	280 4 1 13	-	-	6½	„	15,718 8 3	
„ Ingots - - - - -	6 0 0 0	2	13	-	cwt.	318 - -	
Zinc - - - - -	6 14 1 26½	1	3	6	„	157 17 4	
Tin - - - - -	2 18 3 25	4	12	9	„	275 13 6	
TOTAL - - -	345 1 0 18½						20,469 4 4
Brass borings, for ingots - - - - -	15 15 0 20	-	-	5	lb.	735 8 4	735 8 4
Lead, old - - - - -	16 5 0 0	-	18	-	cwt.	292 10 -	292 10 -
TOTAL WEIGHT - - -	377 1 1 10½						
To Wages and Incidental Expenses, viz.:—							
Coke, for melting - - - - -	112 2 1 0	1	2	10	ton	128 1 11	
Coals „ - - - - -	148 1 2 0	-	13	2	„	98 13 5	
Wages to moulders and boys - - - - -						1,230 11 7	
„ Assistant moulders attending furnaces, dressing and removing castings, attending and working cranes, } preparing sand, breaking up old metal, &c. - - - - - }						594 19 1	
Sand, crucibles, bricks, petty stores, sundry expenses, including wages, &c., for repairs to tools, furnaces, cranes, &c. -						322 9 10	
TOTAL WAGES AND INCIDENTAL EXPENSES - - - £.							2,374 15 10
To surplus materials drawn from stock for incidental expenses, not included in the above - - - - -							- 2 11
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - - - -							23,872 1 5
TOTAL - - - £.							28,089 3 5

BRASS FOUNDRIES—continued.

Cr.

DESCRIPTION.	WEIGHT.	ACTUAL COST.				Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.				Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.										
		Rate.		Value.	Rate.		Amount.														
KEYHAM:																					
Produce of New Work returned to Stock, viz. :—	Tons cwt. qrs. lbs.	£.	s.	d.	Per	£.	s.	d.	£.	s.	d.										
Brass castings, 7 lbs. and under -	18 19 0 7½	-	-	8	lb.	1,432	2	9	-	-	8½										
„ Above 7 lbs. -	220 14 2 17½	}	-	-	7½	„	20,691	15	{	-	8½										
„ Loam and dry sand	79 17 0 27											{	-	-	8	„	17,994	7	8	{	-
											9¼	„	6,894	15	8						
Produce Returns to Stock, viz. :—																					
Surplus materials, &c. - -	8 11 2 20	-	-	-	-	618	8	2	-	-	-	618	8	2	-	-	-				
Balance of weight, being loss of metal in melting, at the rate of 10 per cent. - - - -	16 18 2 2½	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
TOTAL - - -	345 1 0 18½																				
Produce of New Work returned to Stock, viz. :—																					
Brass ingots - - - -	13 18 1 18	2	16	2	cwt.	781	10	8	2	13	-	cwt.	737	15	9	43	14	11			
Balance of weight, being loss of metal in melting, at the rate of 10 per cent. - - - -	1 16 3 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
TOTAL - - -	15 15 0 20																				
Produce of New Work returned to Stock, viz. :—																					
Brass castings - - - -	14 13 0 2	1	2	11	cwt.	333	13	11	1	-	-	cwt.	292	19	10	40	14	1			
Produce Returns to Stock, viz. :—																					
Surplus materials, &c. - -	0 16 0 0	-	-	-	-	14	8	-	-	-	-	-	14	8	-	-	-	-			
Balance of weight, being loss of metal in melting, at the rate of 5.45 per cent. - - - -	0 15 3 26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
TOTAL - - -	16 5 0 0																				
TOTAL WEIGHT - - -	377 1 1 10½																				
Produce Returns to Stock, viz. :—																					
Surplus materials, &c., from incidental expenses - - - -	- - -	-	-	-	-	-	2	11	-	-	-	-	-	2	11	-	-	-			
		TOTAL - - -		£.	23,872	1	5	-	-	-	28,089	3	5	84	9	-	4,301	11	-		
																		84		9	-
NET COST of Produce less than Price at which Charged to Storekeeper - - -												£.		*4,217		2		-			

* See Abstract, page 471, for explanation of this difference.

BRASS FOUNDRIES—continued.

ABSTRACT of the foregoing detailed Debit and Credit Transactions at the BRASS FOUNDRIES

F A C T O R I E S.	Page.	D E B T O R.			
		V A L U E O F			T O T A L.
		Materials.	Labour.	General Expenditure.	
		£. s. d.	£. s. d.	£. s. d.	£. s.
WOOLWICH - - - -	462	5,731 8 4	915 5 6	241 - 6	6,887 14
.					
SHEERNESS - - - -	464	3,760 11 -	601 17 11	224 1 1	4,586 10
PORTSMOUTH - - - -	466	12,843 13 5	1,659 3 4	843 15 11	15,346 12
KEYHAM - - - -	468	21,497 2 8	1,825 10 8	549 8 1	23,872 1
TOTAL - - - £.		43,832 15 5	5,001 17 5	1,858 5 7	50,692 18
To Excess of Value at which Manufactured Produce has been returned to Stock } for subsequent Issue -					

BRASS FOUNDRIES—continued.

the several undermentioned FACTORIES in HER MAJESTY'S DOCKYARDS, in the Year 1866-67.

C R E D I T O R.

Cost of Articles Made and Repaired for Stock.	Value of other Returns to Stock.		TOTAL.	Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.	Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
	Surplus Materials, &c.	Work in Hand.				
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
8,835 13 6	30 18 10	21 2 -	6,887 14 4	7,404 8 9	- - -	516 14 5
4,320 16 7	163 19 3	101 14 2	4,586 10 -	4,919 17 9	- - -	333 7 9
4,452 16 -	582 16 1	311 - 7	15,346 12 8	17,236 4 1	- - -	1,889 11 5
3,239 2 4	632 19 1	- - -	23,872 1 5	28,089 3 5	- - -	4,217 2 -
8,848 8 5	1,410 12 3	433 16 9	50,692 18 5	57,649 14 -	- - -	6,956 15 7
TOTAL - - - £.				57,649 14 -		
NET Cost of Produce less than Price at which Charged to Storekeeper - - - £.						*6,956 15 7

* This cost of produce less than price at which charged to Storekeeper, resulted from the Rate Book prices being too high at the date of these accounts. These prices have been since reduced, in accordance with subsequent returns of cost.

Dr.

COPPERSMITHS' SHOPS.

DESCRIPTION.	WEIGHT.	VALUE.	
WOOLWICH:			
Straight Work, 8 inches and under.			
To Value of Materials drawn from Stock, viz. :—			
Work in hand (at its Cost to end of last Year) - - - - -	0 2 1 0	15 17 4	
To Value of Materials drawn from Stock in the Year, viz. :—			
Copper, sheet, of sorts - - - - -	0 19 0 17 $\frac{1}{4}$	96 1 10	
Spelter, &c. - - - - -	2 4 3 3	275 18 11	
To Wages paid - - - - -	- - - - -	28 15 -	
„ Proportion of incidental expenses; fuel, petty stores, repairs, &c. - - - - -	- - - - -	1 12 10	
„ „ „ „ Labour - - - - -	- - - - -	2 11 6	
TOTAL - - - - -	3 6 0 20 $\frac{1}{4}$	- - - - -	420 17
Straight Work, above 8 inches.			
To Value of Materials drawn from Stock in the Year, viz. :—			
Copper, sheet, of sorts - - - - -	0 12 3 27	65 3 3	
Spelter, &c. - - - - -	0 2 2 15 $\frac{3}{4}$	10 12 7	
To Wages paid - - - - -	- - - - -	10 18 3	
„ Proportion of incidental expenses; fuel, &c. - - - - -	- - - - -	- 10 11	
„ „ „ „ Labour - - - - -	- - - - -	- 19 7	
TOTAL - - - - -	0 15 2 14 $\frac{3}{4}$	- - - - -	88 4
Curved Work, 8 inches and under.			
To Value of Materials drawn from Stock, viz. :—			
Work in hand (at its Cost to end of last Year) - - - - -	0 16 1 9 $\frac{1}{4}$	109 14 7	
To Value of Materials drawn from Stock in the Year, viz. :—			
Copper, sheet, of sorts - - - - -	1 11 2 0 $\frac{1}{2}$	158 1 4	
Spelter, &c. - - - - -	13 8 1 7 $\frac{1}{4}$	1,730 13 8	
To Wages paid - - - - -	- - - - -	339 4 3	
„ Proportion of incidental expenses; fuel, &c. - - - - -	- - - - -	18 19 10	
„ „ „ „ Labour - - - - -	- - - - -	30 10 11	
TOTAL - - - - -	15 16 0 17 $\frac{3}{4}$	- - - - -	2,387 4 2
Curved Work, above 8 inches.			
To Value of Materials drawn from Stock in the Year, viz. :—			
Copper, sheet, of sorts - - - - -	0 12 0 27 $\frac{1}{2}$	61 8 7	
Spelter, &c. - - - - -	0 1 2 22 $\frac{1}{4}$	6 16 9	
To Wages paid - - - - -	- - - - -	26 15 2	
„ Proportion of incidental expenses; fuel, &c. - - - - -	- - - - -	1 11 3	
„ „ „ „ Labour - - - - -	- - - - -	2 7 10	
TOTAL - - - - -	0 13 3 21 $\frac{3}{4}$	- - - - -	98 19 7
Sundry Work, not included in the above.			
To Value of Materials drawn from Stock, viz. :—			
Work in hand (at its Cost to end of last Year) - - - - -	0 5 1 16 $\frac{1}{2}$	23 7 9	
To Value of Materials drawn from Stock in the Year, viz. :—			
Copper, sheet, of sorts - - - - -	2 18 2 10 $\frac{1}{2}$	297 4 -	
Spelter, &c. - - - - -	0 16 2 26 $\frac{1}{4}$	76 12 9	
To Wages paid - - - - -	- - - - -	155 12 2	
„ Proportion of incidental expenses; fuel, &c. - - - - -	- - - - -	8 16 7	
„ „ „ „ Labour - - - - -	- - - - -	14 - 2	
TOTAL - - - - -	4 0 2 25 $\frac{1}{4}$	- - - - -	575 13 5
To surplus materials drawn from Stock for incidental expenses, not included in the above - - - - -		- - - - -	1 1 3
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - - - -		- - - - -	3,572 - 10
			746 7 2
TOTAL - - - - -		£	4,318 8 -

COPPERSMITHS' SHOPS.

Cr.

DESCRIPTION.	WEIGHT.	ACTUAL COST.		Rate Book Price, or Value at which the Articles have been Credited to the Shop, and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.		
		Rate.	Value.	Rate.	Amount.				
WOOLWICH :	Tons. cwt. qrs. lbs	s. d.	Per	£. s. d.	s. d.	Per	£. s. d.	£. s. d.	£. s. d.
Straight Work, 8 inches and under.									
Produce of New Work returned to Stock, viz. :—									
Straight work - - - - -	2 12 3 5½	1 2¼	lb.	352 3 9	1 9	lb.	517 8 8	- -	165 4 11
Brass pipes, tinned - - - - -	0 8 0 4	1 1	"	49 5 9	1 1	"	48 14 11	- 10 10	—
other Returns to Stock, viz. :—									
Copper, old - - - - -	0 4 3 0	-	-	19 7 11	-	-	19 7 11	—	—
balance of weight, being loss in manufacture -	0 0 2 10¾	-	-	—	-	-	—	—	—
TOTAL - - -	3 6 0 20¼								
Straight Work, above 8 inches.									
Produce of New Work returned to Stock, viz. :—									
Straight work - - - - -	0 11 2 17½	1 1	lb.	70 15 7	1 9	lb.	114 4 2	- -	43 8 7
other Returns to Stock, viz. :—									
Copper, &c., new - - - - -	0 2 1 18	-	-	12 1 11	-	-	12 1 11	—	—
" Old - - - - -	0 1 0 12	-	-	5 7 1	-	-	5 7 1	—	—
balance of weight, being loss in manufacture -	0 0 1 23½	-	-	—	-	-	—	—	—
TOTAL - - -	0 15 2 14¾								
Curved Work, 8 inches and under.									
Produce of New Work returned to Stock, viz. :—									
Curved work - - - - -	13 10 1 7¼	1 5½	lb.	2,171 18 9	1 9	lb.	2,649 1 9	- -	477 3 -
other Returns to Stock, viz. :—									
Copper, &c., new - - - - -	0 17 1 15	-	-	111 6 2	-	-	111 6 2	—	—
" Old - - - - -	1 5 2 9½	-	-	103 19 8	-	-	103 19 8	—	—
balance of weight, being loss in manufacture -	0 2 3 14	-	-	—	-	-	—	—	—
TOTAL - - -	15 16 0 17¾								
Curved Work, above 8 inches.									
Produce of New Work returned to Stock, viz. :—									
Curved work - - - - -	0 7 2 20	1 7	lb.	68 9 11	1 9	lb.	75 5 -	- -	6 15 1
other Returns to Stock, viz. :—									
Copper, &c., new - - - - -	0 5 0 5	-	-	25 6 2	-	-	25 6 2	—	—
" Old - - - - -	0 1 0 18	-	-	5 3 6	-	-	5 3 6	—	—
balance of weight, being loss in manufacture -	0 0 0 6¾	-	-	—	-	-	—	—	—
TOTAL - - -	0 13 3 21½								
Sundry Work, not included in the above.									
Produce of New Work returned to Stock, viz. :—									
Sundry work - - - - -	2 12 3 6½	1 6¾	lb.	463 3 11	1 9	lb.	517 10 4	- -	54 6 5
other Returns to Stock, viz. :—									
Copper, &c., new - - - - -	0 7 0 26	-	-	35 2 11	-	-	35 2 11	—	—
" Old - - - - -	0 19 3 18½	-	-	77 6 7	-	-	77 6 7	—	—
balance of weight, been loss in manufacture -	0 0 3 2¼	-	-	—	-	-	—	—	—
TOTAL - - -	4 0 2 25½								
other Returns to Stock, viz. :—									
Surplus materials, &c. from incidental expenses -	- - -	-	-	1 1 3	-	-	1 1 3	—	—
TOTAL - - -	£. 3,572 - 10						4,318 8 -	- 10 10	746 18 -
NET COST of Produce less than Price at which Charged to Storekeeper - - - £.									+746 7 2

Figures in *Italics* are the Cost of Produce not having a Rate Book value, as nearly as could be ascertained, at the time the Articles were returned; other figures are Rate Book prices.

See Abstract, page 481, for explanation of this difference.

Dr.

COPPERSMITHS' SHOPS—continued.

DESCRIPTION.	WEIGHT.	VALUE.		
	Tons. cwt. qrs. lbs.	£.	s.	d.
SHEERNESS:				
<i>Straight Work, 8 inches and under.</i>				
To Value of Materials drawn from Stock in the Year, viz.:—				
Copper, sheet, of sorts - - - - -	2 10 0 1	250	17	6
Spelter, &c. - - - - -	1 4 1 12	155	7	1
To Wages paid - - - - -	- - - - -	47	11	11
„ Proportion of incidental expenses; fuel, petty stores, repairs, &c. - - - - -	- - - - -	5	6	5
„ „ „ „ Labour - - - - -	- - - - -	6	18	1
TOTAL - - - - -	3 14 1 13	-	-	-
				466 1
<i>Straight Work, above 8 inches.</i>				
To Value of Materials drawn from Stock in the Year, viz.:—				
Copper, sheet, of sorts - - - - -	1 10 3 0	153	9	6
Spelter, &c. - - - - -	0 0 2 24	2	17	4
To Wages paid - - - - -	- - - - -	24	17	7
„ Proportion of incidental expenses; fuel, &c. - - - - -	- - - - -	2	18	8
„ „ „ „ Labour - - - - -	- - - - -	3	16	2
TOTAL - - - - -	1 11 1 24	-	-	-
				187 19
<i>Curved Work, 8 inches and under.</i>				
To Value of Materials drawn from Stock, viz.:—				
Work in hand (at its Cost to end of last Year) - - - - -	0 0 3 24	6	5	3
To Value of Materials drawn from Stock in the Year, viz.:—				
Copper, sheet, of sorts - - - - -	1 17 0 0	197	11	9
Spelter, &c. - - - - -	12 14 3 12	1,616	14	-
To Wages paid - - - - -	- - - - -	182	-	-
„ Proportion of incidental expenses; fuel, &c. - - - - -	- - - - -	21	8	6
„ „ „ „ Labour - - - - -	- - - - -	27	16	6
TOTAL - - - - -	14 12 3 8	-	-	-
				2,051 16
<i>Curved Work, above 8 inches.</i>				
To Value of Materials drawn from Stock in the Year, viz.:—				
Copper, sheet, of sorts - - - - -	1 10 3 7	154	11	7
Spelter, &c. - - - - -	0 4 3 26	20	7	4
To Wages paid - - - - -	- - - - -	88	13	5
„ Proportion of incidental expenses; fuel, &c. - - - - -	- - - - -	10	6	8
„ „ „ „ Labour - - - - -	- - - - -	13	8	5
TOTAL - - - - -	1 15 3 5	-	-	-
				287 7
<i>Sundry Work, not included in the above.</i>				
To Value of Materials drawn from Stock, viz.:—				
Work in hand (at its Cost to end of last Year) - - - - -	0 14 3 25½	69	11	2
To Value of Materials drawn from Stock in the Year, viz.:—				
Copper, sheet, of sorts - - - - -	6 3 2 17	619	15	1
Spelter, &c. - - - - -	4 16 1 3½	411	9	3
To Wages, paid - - - - -	- - - - -	314	2	6
„ Proportion of incidental expenses; fuel, &c. - - - - -	- - - - -	39	12	4
„ „ „ „ Labour - - - - -	- - - - -	45	-	-
TOTAL - - - - -	11 14 3 18¼	-	-	-
				1,499 10
To Value of Materials drawn from Stock in the Year, viz. —				
Articles issued for repairs - - - - -	- - - - -	137	1	11
Materials of sorts, for use in repairs - - - - -	- - - - -	51	19	5
To Wages paid - - - - -	- - - - -	22	6	7
„ Proportion of incidental expenses; fuel, &c. - - - - -	- - - - -	26	18	10
„ „ „ „ Labour - - - - -	- - - - -	5	19	3
				244 6
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - - - -				4,737 -
				891 12
TOTAL - - - - -		£.		5,628 12

COPPERSMITHS' SHOPS—continued.

Cr.

DESCRIPTION.	WEIGHT.	ACTUAL COST.		Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.		Cost of Produce less than Price at which Charged to Storekeeper.	
		Rate.	Value.	Rate.	Amount.				
SHEERNESS:	<i>Tons, cwt. qrs. lbs.</i>	<i>s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
<i>Straight Work, 8 inches and under.</i>									
Produce of New Work returned to Stock, viz.:									
Straight work	1 4 1 12	1 9½	lb.	175 4 11	1 9	lb.	238 14 8	- -	63 9 9
other Returns to Stock, viz.:									
Copper, new	0 3 2 25	-	-	17 19 2	-	-	17 19 2	-	-
" Old	0 0 1 4	-	-	1 3 4	-	-	1 3 4	-	-
Work in hand	2 5 3 0	-	-	271 13 7	-	-	271 13 7	-	-
balance of weight, being loss in manufacture	0 0 1 0	-	-	-	-	-	-	-	-
TOTAL	3 14 1 13								
<i>Straight Work, above 8 inches.</i>									
Produce of New Work returned to Stock, viz.:									
Straight work	0 17 2 11	1 2½	lb.	120 10 3	1 9	lb.	172 8 11	- -	51 18 8
other Returns to Stock, viz.:									
Copper, new	0 13 1 16	-	-	66 14 5	-	-	66 14 5	-	-
" Old	0 0 0 20	-	-	14 7	-	-	14 7	-	-
balance of weight, being loss in manufacture	0 0 1 5	-	-	-	-	-	-	-	-
TOTAL	1 11 1 24								
<i>Curved Work, 8 inches and under.</i>									
Produce of New Work returned to Stock, viz.:									
Curved work	11 19 1 12	1 3½	lb.	1,764 11 7	1 9	lb.	2,345 14 10	- -	581 3 3
other Returns to Stock, viz.:									
Copper, new	2 4 0 27	-	-	268 3 9	-	-	268 3 9	-	-
" Old	0 4 3 26	-	-	19 - 8	-	-	19 - 8	-	-
balance of weight, being loss in manufacture	0 4 0 27	-	-	-	-	-	-	-	-
TOTAL	14 12 3 8								
<i>Curved Work, above 8 inches.</i>									
Produce of New Work returned to Stock, viz.:									
Curved work	1 3 2 9	1 8½	lb.	225 3 5	1 9	lb.	231 2 11	- -	5 19 6
other Returns to Stock, viz.:									
Copper, new	0 4 3 15	-	-	24 1 9	-	-	24 1 9	-	-
" Old	0 3 2 0	-	-	14 1 2	-	-	14 1 2	-	-
Work in hand	0 3 1 16	-	-	24 1 1	-	-	24 1 1	-	-
balance of weight, being loss in manufacture	0 0 1 21	-	-	-	-	-	-	-	-
TOTAL	1 15 3 5								
<i>Sundry Work, not included in the above.</i>									
Produce of New Work returned to Stock, viz.:									
Sundry work, copper	5 13 2 11	1 5	lb.	907 18 2	1 9	lb.	1,113 4 6	- -	205 6 4
" Various	1 9 2 4½	-	-	173 18 6	-	-	171 6 5	2 12 1	-
other Returns to Stock, viz.:									
Copper, new	1 18 2 11	-	-	189 12 11	-	-	189 12 11	-	-
" Old	2 1 0 3	-	-	167 19 -	-	-	167 19 -	-	-
Work in hand	0 7 3 9	-	-	60 1 9	-	-	60 1 9	-	-
balance of weight, being loss in manufacture	0 4 1 8	-	-	-	-	-	-	-	-
TOTAL	11 14 3 18½								
Produce of Repaired Work returned to Stock, viz.:									
Value of articles when drawn for repairs	- - -	-	-	24 18 9	-	-	95 17 6	13 12 9	-
Value of materials, labour, and general expenditure, used in repairs	- - -	-	-	24 11 6	-	-	-	-	-
other Returns to Stock, viz.:									
Surplus materials, &c.	- - -	-	-	62 11 11	-	-	62 11 11	-	-
Work in hand	- - -	-	-	132 3 10	-	-	132 3 10	-	-
TOTAL	£. 4,737 - -						5,628 12 8	16 4 10	907 17 6
									16 4 10
NET COST of Produce, less than Price at which Charged to Storekeeper - - - - - £.									†891 12 8

Figures in *Italics* are the Cost of Produce not having a Rate Book value, as nearly as could be ascertained, at the time the Articles were returned; the figures are Rate Book prices.
See Abstract, p. 481, for explanation of this difference.

Dr.

COPPERSMITHS' SHOPS—continued.

DESCRIPTION.	WEIGHT.	VALUE.	
PORTSMOUTH:			
<i>Straight Work, 8 inches and under.</i>			
To Value of Materials drawn from Stock in the Year, viz.:—			
Copper, sheet, of sorts	0 16 2 11	83 14 4	
Spelter, &c.	0 2 3 1½	11 5 9	
To Wages paid	- - - -	20 12 2	
Proportion of incidental expenses; fuel, petty stores, repairs, &c.	- - - -	2 4 5	
" " " " Labour	- - - -	2 7 3	
TOTAL	0 19 1 12½	- - -	120 3
<i>Straight Work, above 8 inches.</i>			
To Value of Materials drawn from Stock in the Year, viz.:—			
Copper, sheet, of sorts	4 17 2 27¾	491 15 7	
Spelter, &c.	0 15 1 13	62 14 10	
To Wages paid	- - - -	111 5 3	
" " " " On work in hand	- - - -	8 2 -	
Proportion of incidental expenses; fuel, &c.	- - - -	11 19 7	
" " " " " " On work in hand	- - - -	- 17 3	
" " " " " " Labour	- - - -	12 15 2	
" " " " " " On work in hand	- - - -	- 18 7	
TOTAL	5 13 0 12¾	- - -	700 8
<i>Curved Work, 8 inches and under.</i>			
To Value of Materials drawn from Stock in the Year, viz.:—			
Copper, sheet, of sorts	0 10 2 11	53 9 1	
Spelter, &c.	0 1 3 1½	7 4 1	
To Wages paid	- - - -	15 2 1	
Proportion of incidental expenses; fuel, &c.	- - - -	1 12 7	
" " " " Labour	- - - -	1 14 8	
TOTAL	0 12 1 12¾	- - -	79 2
<i>Curved Work, above 8 inches.</i>			
To Value of Materials drawn from Stock in the Year, viz.:—			
Copper, sheet, of sorts	2 6 3 13½	236 8 4	
Spelter, &c.	0 7 3 6½	31 17 5	
To Wages paid	- - - -	217 5 2	
Proportion of incidental expenses; fuel, &c.	- - - -	23 7 11	
" " " " Labour	- - - -	24 18 3	
TOTAL	2 14 2 19¾	- - -	533 17
<i>Sundry Work, not included in the above.</i>			
To Value of Materials drawn from Stock in the Year, viz.:—			
Copper, sheet, of sorts	1 18 3 2½	194 14 5	
Spelter, &c.	0 5 3 13	23 19 1	
To Wages paid	- - - -	112 12 5	
" " " " On work in hand	- - - -	6 8 -	
Proportion of incidental expenses; fuel, &c.	- - - -	12 2 6	
" " " " " " On work in hand	- - - -	- 13 8	
" " " " " " Labour	- - - -	12 18 3	
" " " " " " On work in hand	- - - -	- 14 8	
TOTAL	2 4 2 15½	- - -	364 3
To Value of Materials drawn from Stock in the Year, viz.:—			
Articles issued for repairs	- - - -	180 1 9	
Copper, sheet	- - - -	- 10 6	
Other stores	- - - -	2 7 11	
To Wages paid	- - - -	18 19 9	
" " " " On work in hand	- - - -	34 14 6	
Proportion of incidental expenses; fuel, &c.	- - - -	2 - 10	
" " " " " " On work in hand	- - - -	3 14 1	
" " " " " " Labour	- - - -	2 3 6	
" " " " " " On work in hand	- - - -	3 19 8	
TOTAL			248 12
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue	- - - -		2,046 7
			134 16
TOTAL	- - - £.		2,181 3

COPPERSMITHS' SHOPS—continued.

Cr.

DESCRIPTION.	WEIGHT.	ACTUAL COST.		Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.			
		Rate.	Value.	Rate.	Amount.					
PORTSMOUTH :		Tons. cwt. qrs. lbs.	s. d.	Per	£. s. d.	s. d.	Per	£. s. d.	£. s. d.	£. s. d.
Straight Work, 8 inches and under.										
Produce of New Work returned to Stock, viz. :—										
Straight work - - - - -	0 13 1 17½	1 3½	lb.	97 7 7	1 9	lb.	131 7 6	- -	33 19 11	
other Returns to Stock, viz. :—										
Copper, new - - - - -	0 1 2 15	- -	-	8 1 4	- -	-	8 1 4	- -	- -	
" Old - - - - -	0 3 2 25	- -	-	14 15 -	- -	-	14 15 -	- -	- -	
balance of weight, being loss in manufacture - - -	0 0 2 11	- -	-	- - -	- -	-	- - -	- -	- -	
TOTAL - - -	0 19 1 12½									
Straight Work, above 8 inches.										
Produce of New Work returned to Stock, viz. :—										
Straight work - - - - -	3 14 2 3½	1 3½	lb.	537 6 5	1 9	lb.	730 8 6	- -	193 2 1	
other Returns to Stock, viz. :—										
Copper, new - - - - -	0 9 0 9½	- -	-	44 17 1	- -	-	44 17 1	- -	- -	
" Old - - - - -	1 0 2 21	- -	-	81 19 11	- -	-	81 19 11	- -	- -	
Work in hand - - - - -	0 5 1 25	- -	-	36 4 10	- -	-	36 4 10	- -	- -	
balance of weight, being loss in manufacture - - -	0 3 1 9½	- -	-	- - -	- -	-	- - -	- -	- -	
TOTAL - - -	5 13 0 12½									
Curved Work, 8 inches and under.										
Produce of New Work returned to Stock, viz. :—										
Curved work - - - - -	0 8 2 6½	1 4½	lb.	64 11 2	1 9	lb.	83 17 9	- -	19 6 7	
other Returns to Stock, viz. :—										
Copper, new - - - - -	0 1 0 4½	- -	-	5 3 -	- -	-	5 3 -	- -	- -	
" Old - - - - -	0 2 1 14	- -	-	9 8 4	- -	-	9 8 4	- -	- -	
balance of weight, being loss in manufacture - - -	0 0 1 15½	- -	-	- - -	- -	-	- - -	- -	- -	
TOTAL - - -	0 12 1 12½									
Curved Work, above 8 inches.										
Produce of New Work returned to Stock, viz. :—										
Curved work - - - - -	1 17 3 12½	2 2½	lb.	469 8 5	1 9	lb.	371 - 5	98 8 -	- -	
other Returns to Stock, viz. :—										
Copper, new - - - - -	0 4 2 12½	- -	-	22 15 8	- -	-	22 15 8	- -	- -	
" Old - - - - -	0 10 2 1	- -	-	41 13 -	- -	-	41 13 -	- -	- -	
balance of weight, being loss in manufacture - - -	0 1 2 21½	- -	-	- - -	- -	-	- - -	- -	- -	
TOTAL - - -	2 14 2 19½									
Sundry Work, not included in the above.										
Produce of New Work returned to Stock, viz. :—										
Sundry work - - - - -	1 8 1 22½	1 10	lb.	290 17 5	1 9	lb.	278 15 -	12 2 5	- -	
other Returns to Stock, viz. :—										
Copper, new - - - - -	0 3 1 24½	- -	-	17 2 5	- -	-	17 2 5	- -	- -	
" Old - - - - -	0 7 3 17	- -	-	31 6 -	- -	-	31 6 -	- -	- -	
Work in hand - - - - -	0 3 2 5	- -	-	24 17 2	- -	-	24 17 2	- -	- -	
balance of weight, being loss in manufacture - - -	0 1 1 2	- -	-	- - -	- -	-	- - -	- -	- -	
TOTAL - - -	2 4 2 15½									
Produce of Repaired Work returned to Stock, viz. :—										
Value of articles when drawn for repairs - - -	- - -	- -	-	49 18 2	- -	-	74 17 3	1 2 -	- -	
Value of materials, labour, and general expenditure used in repairs - - - - -	- - -	- -	-	26 1 1	- -	-	- - -	- -	- -	
other Returns to Stock, viz. :—										
Work in hand - - - - -	- - -	- -	-	172 13 3	- -	-	172 13 3	- -	- -	
TOTAL - - -	£. 2,046 7 3						2,181 3 5	111 12 5	248 8 7	
NET COST of Produce less than Price at which Charged to Storekeeper - - - - -									£. †134 16 2	

* Figures in *Italics* are the Cost of Produce not having a Rate Book value, as nearly as could be ascertained, at the time the Articles were returned; the other figures are Rate Book prices.
† See Abstract, p. 481, for explanation of this difference.

Dr.

COPPERSMITHS' SHOPS—continued.

DESCRIPTION.	WEIGHT.	VALUE.		
KEYHAM:				
Straight Work, 8 inches and under.				
To Value of Materials drawn from Stock in the Year, viz:—				
Copper, sheet, of sorts	3 0 0 4	301 3 7		
Spelter, &c.	0 0 3 7	3 2 7		
To Wages paid	- - - -	30 10 1		
„ Proportion of incidental expenses; fuel, petty stores, repairs, &c.	- - - -	7 - 9		
„ „ „ „ Labour	- - - -	5 17 -		
TOTAL - - -	3 0 3 11	- - -		347 14 -
Straight Work, above 8 inches.				
To Value of Materials drawn from Stock in the Year, viz:—				
Copper, sheet, of sorts	6 12 2 11½	666 1 3		
Spelter, &c.	0 1 3 7	6 19 6		
To Wages paid	- - - -	89 13 2		
„ Proportion of incidental expenses; fuel, &c.	- - - -	20 13 4		
„ „ „ „ Labour	- - - -	17 3 10		
TOTAL - - -	6 14 1 18½	- - -		800 11 1
Curved Work, 8 inches and under.				
To Value of Materials drawn from Stock in the Year, viz:—				
Copper, sheet, of sorts	0 18 2 9	93 4 2		
Spelter, &c.	0 0 1 0	- 19 3		
To Wages paid	- - - -	36 14 8		
„ Proportion of incidental expenses; fuel, &c.	- - - -	8 9 4		
„ „ „ „ Labour	- - - -	7 - 10		
TOTAL - - -	0 18 3 9	- - -		146 8 3
Curved Work, above 8 inches.				
To Value of Materials drawn from Stock in the Year, viz:—				
Copper, sheet, of sorts	4 1 0 8	401 14 2		
Spelter, &c.	0 1 0 12	4 5 3		
To Wages paid	- - - -	144 15 8		
„ Proportion of incidental expenses; fuel, &c.	- - - -	33 7 6		
„ „ „ „ Labour	- - - -	27 15 3		
TOTAL - - -	4 2 0 20	- - -		611 17 10
Sundry Copper Work, not included in the above.				
To Value of Materials drawn from Stock in the Year, viz:—				
Copper, sheet, of sorts	3 15 1 21	378 8 10		
Spelter, &c.	0 1 0 2	3 18 5		
To Wages, paid	- - - -	112 16 3		
„ Proportion of incidental expenses; fuel, &c.	- - - -	26 - -		
„ „ „ „ Labour	- - - -	21 12 7		
TOTAL - - -	3 16 1 23	- - -		542 16 1
Other Copper Work, not included in the above, and Repairs.				
To Value of Materials drawn from Stock in the Year, viz:—				
Copper, of sorts	2 14 0 26	505 6 9		
Other stores	1 11 0 9	151 8 2		
Articles issued for repairs	- - - -	401 1 -		
To Wages paid	- - - -	64 14 1		
„ Proportion of incidental expenses; fuel, &c.	- - - -	16 3 5		
„ „ „ „ Labour	- - - -	12 8 2		
				1,151 1 7
				3,600 8 10
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - -				794 15 4
		TOTAL - - - £.		4,895 4 2

COPPERSMITHS' SHOPS—continued.

Cr.

DESCRIPTION.	WEIGHT.	ACTUAL COST.		Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.			
		Rate.	Value.	Rate.	Amount.					
KEYHAM :		Tons. cwt. qrs. lbs.	s. d.	Per	£. s. d.	s. d.	Per	£. s. d.	£. s. d.	£. s. d.
Straight Work, 8 inches and under.										
By Produce of New Work returned to Stock, viz. :—										
Straight work	2 5 2 11	1 1	lb.	278 9 1	1 9	lb.	446 17 3	-	-	168 8 2
By other Returns to Stock, viz. :—										
Copper, new	0 10 1 9	-	-	51 16 5	-	-	51 16 5	—	—	—
" Old	0 4 1 2	-	-	17 8 6	-	-	17 8 6	—	—	—
By balance of weight, being loss in manufacture	0 0 2 17	-	-	—	-	-	—	—	—	—
TOTAL	3 0 3 11									
Straight Work, above 8 inches.										
By Produce of New Work returned to Stock, viz. :—										
Straight work	5 0 3 13	1 1½	lb.	628 18 5	1 9	lb.	967 7 8	-	-	338 9 3
By other Returns to Stock, viz. :—										
Copper, new	0 14 0 17	-	-	88 7 5	-	-	88 7 5	—	—	—
" Old	0 9 3 20	-	-	25 4 -	-	-	25 4 -	—	—	—
Work in hand	0 8 1 5	-	-	58 1 3	-	-	58 1 3	—	—	—
By balance of weight, being loss in manufacture	0 1 0 19½	-	-	—	-	-	—	—	—	—
TOTAL	6 14 1 18½									
Curved Work, 8 inches and under.										
By Produce of New Work returned to Stock, viz. :—										
Curved work	0 14 0 16	1 7	lb.	125 3 2	1 9	lb.	138 12 -	-	-	13 8 10
By other Returns to Stock, viz. :—										
Copper, new	0 3 0 16½	-	-	15 15 9	-	-	15 15 9	—	—	—
" Old	0 1 1 10	-	-	5 9 4	-	-	5 9 4	—	—	—
By balance of weight, being loss in manufacture	0 0 0 22½	-	-	—	-	-	—	—	—	—
TOTAL	0 18 3 9									
Curved Work, above 8 inches.										
By Produce of New Work returned to Stock, viz. :—										
Curved work	3 1 1 22	1 6	lb.	517 15 5	1 9	lb.	602 3 6	-	-	84 8 1
By other Returns to Stock, viz. :—										
Copper, new	0 14 0 1¼	-	-	70 5 9	-	-	70 5 9	—	—	—
" Old	0 5 3 9¾	-	-	23 16 8	-	-	23 16 8	—	—	—
By balance of weight, being loss in manufacture	0 0 3 15	-	-	—	-	-	—	—	—	—
TOTAL	4 2 0 20									
Sundry Copper Work, not included in the above.										
By Produce of New Work returned to Stock, viz. :—										
Sundry work	2 17 1 5	1 5	lb.	455 16 1	1 9	lb.	561 9 9	-	-	105 13 8
By other Returns to Stock, viz. :—										
Copper, new	0 12 3 26	-	-	65 2 6	-	-	65 2 6	—	—	—
" Old	0 5 1 12	-	-	21 17 6	-	-	21 17 6	—	—	—
By balance of weight, being loss in manufacture	0 0 3 8	-	-	—	-	-	—	—	—	—
TOTAL	3 16 1 23									
Other Copper Work, not included in the above, and Repairs.										
By Produce of New Work returned to Stock, viz. :—										
Urinals, copper	0 6 0 22½	1 8½	lb.	59 8 11	2 -	lb.	64 5 5	-	-	4 16 6
Ventilators "	2 6 1 26	1 10	"	477 19 2	1 9	"	455 10 6	21 19 8	—	—
Other articles made	- - -	-	-	68 15 -	-	-	{ 13 11 - } 48 9 8	6 14 4	—	—
By Produce of Repaired Work returned to Stock, viz. :—										
Value of articles when drawn for repairs	- - -	-	-	401 1 -	-	-	579 18 -	-	-	108 4 10
Value of materials, labour, and general expenditure used in repairs	- - -	-	-	70 12 2	-	-	-	-	-	-
By other Returns to Stock, viz. :—										
Surplus materials, &c.	- - -	-	-	73 14 4	-	-	73 14 4	—	—	—
TOTAL	- - -	-	-	£. 3,600 8 10	-	-	4,395 4 2	28 14 -	-	823 9 4
										28 14 -
NET COST of Produce less than Price at which Charged to Storekeeper - - £.										794 15

* Figures in *Italics* are the Cost of Produce not having a Rate Book value, as nearly as could be ascertained, at the time the Articles were returned; the other figures are Rate Book prices.

† See Abstract, page 481, for explanation of this difference.

COPPERSMITHS' SHOPS—continued. - - - - -

ABSTRACT of the foregoing detailed Debit and Credit Transactions of the COPPERSMITHS' SHOPS

FACTORIES.	Page.	DEBTOR.				
		VALUE OF			TOTAL.	
		Materials.	Labour.	General Expenditure.		
		£. s. d.	£ s. d.	£. s. d.	£. s. d.	
WOOLWICH - - - - -	472	2,927 13 4	561 4 10	83 2 8	3,572 - 10	
SHEERNESS - - - - -	474	3,847 18 2	679 12 -	209 9 10	4,737 - -	
PORTSMOUTH - - - - -	476	1,380 3 1	545 1 4	121 2 10	2,046 7 3	
KEYHAM - - - - -	478	2,917 12 11	479 3 11	203 12 -	3,600 8 10	
TOTAL - - - £.		11,073 7 6	2,265 2 1	617 7 4	13,955 16 11	
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - - - -					2,567 11 4	
TOTAL - - - £.					16,523 8 3	

COPPERSMITHS' SHOPS—continued.

the several undermentioned FACTORIES in HER MAJESTY'S DOCKYARDS, in the Year 1866-67.

C R E D I T O R .

List of Articles Made Repair'd for Stock.	Value of other Returns to Stock.		TOTAL.	Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subse- quent Issue.	Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
	Surplus Materials, &c.	Work in Hand.				
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£ s. d.	£. s. d.
175 17 8	396 3 2	- - -	3,572 - 10	4,318 8 -	- - -	746 7 2
416 17 1	832 2 8	488 - 3	4,737 - -	5,628 12 8	- - -	891 12 8
535 10 3	277 1 9	233 15 3	2,046 7 3	2,181 3 5	- - -	134 16 2
083 9 5	458 18 2	58 1 3	3,600 8 10	4,395 4 2	- - -	794 15 4
211 14 5	1,964 5 9	779 16 9	13,955 16 11	16,523 8 3	- - -	2,567 11 4
TOTAL - - - £.				16,523 8 3		
NET COST of Produce, less than Price at which Charged to Storekeeper - - - £.						*2,567 11 4

This cost of produce less than price at which charged to Storekeeper, resulted from the Rate Book prices being high at the date of these accounts. These prices have been since reduced, in accordance with subsequent turns of cost.

Dr.

PATTERN AND FITTING SHOPS.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.			VALUE.		
WOOLWICH:		<i>Tons cwt. qrs. lbs.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£.</i>	
To Value of Materials drawn from Stock, viz.:—							
Work in hand (at its Cost to end of last Year)	- - -	- - -	- - -	-	4,609 10 3	4,609 10 3	
To Value of Materials drawn from Stock in the Year, viz: —							
Castings, metal - - - - -	64 15 3 16	- - 9½ to 8	lb.	5,302 19 3			
„ Iron - - - - -	20 4 0 1	- 10 9 - 9 -	cwt.	189 11 6			
Forgings, iron, plain - - - - -	3 1 2 23½	1 3 4	„	72 1 -			
„ „ Middling - - - - -	28 4 1 10½	2 6 8	„	1,312 5 -			
„ „ Extra - - - - -	14 11 3 21½	3 14 8	„	1,089 18 2			
„ Copper - - - - -	1 1 1 3	- 1 9	lb.	208 10 6			
„ Steel - - - - -	- 7 2 9½	- - 9½	„	33 13 8			
Pipes, brass - - - - -	0 9 0 2½	- - 11	„	46 6 4			
Other Stores - - - - -	- - -	- - -	-	224 3 6			
Articles issued for repairs and alterations - - -	- - -	- - -	-	13,131 10 -		21,610 10 -	
To Labour on Conversions, viz.:—							
Fitters and Millwrights - - - - -	<i>Days.</i> 14,072 <i>hrs.</i> 6	- - -	-	3,856 9 4			
Pattern-makers - - - - -	541 0½	- - -	-	155 12 2			
Other workmen - - - - -	1,902 7	- - -	-	368 1 6			
Labourers - - - - -	859 8	- - -	-	117 17 -		4,498 -	
To General Expenditure, viz:—							
Materials - - - - -	- - -	- - -	-	318 7 11			
Labour - - - - -	- - -	- - -	-	603 8 -			
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - - }							
						921 15	
						31,640 5	
						934 12	
						TOTAL - - - £.	32,574 17

PATTERN AND FITTING SHOPS.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	A C T U A L C O S T.					Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.	
		Materials.	Labour.	General Expenditure.	Rate.	Total.	£. s. d.	Per			£. s. d.
WOOLWICH:											
To Produce of New Work returned to Stock, viz. :-											
Gun fittings, of sorts	-	-	-	-	-	-	-	-	4,320 18 11 167 1 11	168 19 5	-
Cocks and valves, Kingston's	43	15	2	0	7 1/4	1,404 4 4	350 13 8	68 19 11	1 lb. { 2 to 4 3 1/2	2,497 3 2 409 12 -	782 17 3
" " Of sorts	422	1	19	2	15 1/4	202 13 4	124 12 10	24 6 8	- various	1 12 1/4 545 9 8	195 9 9
Engines, donkey, with two single-acting pumps, cylinder, 9 inches in diameter and 8-inch stroke	6	6	1	2	6	314 13 7	351 3 1	69 4 9	each	719 47 6	15 3 11
" Donkey, with one single-acting pump, cylinder, 9 inches in diameter and 8-inch stroke	2	0	15	3	0	31 10 11	57 11 1	11 6 7	"	71 49 3	43 9 11
" For deep-sea reel, including one spare piston-rod, one spare slide-rod, two spare link-blocks, 23 metal flanges, and 79 feet of copper piping	1	2	6	1	20	121 9 10	114 15 5	22 14 9	"	230 3 4	-
Plates, rubbing, metal, of sorts	-	2	13	1	15 1/4	245 3 2	67 13 7	13 7 5	lb. { 2 to 11 1/2	1 3 1/2 355 12 6	34 5 7
Crane, for steam hammer, to lift five tons, wrought iron	1	6	16	1	0	246 5 6	57 8 5	11 6 6	each	303 43 44	11 6 6
Stanchions and hand-rails, metal	208	1	12	3	2 1/4	144 6 9	75 19 8	15 7 1	lb.	258 5 2	22 11 8
Knees, metal	45	1	10	1	18 1/2	128 7 6	- 13 8	- 2 6	"	150 - 8	20 17 -
Frames, canopy, metal	6	0	13	0	26 1/2	54 17 7	39 15 -	7 12 6	"	92 45 7	-
Other articles made	-	-	-	-	-	964 1 4	482 - 2	93 18 10	-	553 6 9 884 2 9	-
By Produce of Repaired and Altered Work returned to Stock, viz. :-											
Value of articles when drawn for repairs, &c.	-	-	-	-	-	1,522 10 11	-	-	-	2,264 16 11	169 8 5
Value of materials, labour, and general expenditure used in repairs, &c.	-	-	-	-	-	155 16 7	348 7 5	68 13 7	-	-	-
By other Returns to Stock, viz. :-											
Surplus materials, &c.	-	-	-	-	-	524 18 8	-	35 8 1	-	560 6 9	-
Articles found unfit for repairs, and returned to stock at value at which charged to shop	-	-	-	-	-	575 - 2	-	-	-	575 - 2	-
Work in hand	-	-	-	-	-	17,073 8 4	637 3 1	125 10 1	-	47,836 4 6	-
TOTAL	-	-	-	-	-	£. 26,220 9 2	4,498 - -	921 15 11	-	32,574 17 10	1,268 19 7 334 6 10

Net Cost of Produce less than Price at which Charged to Storekeeper - - - £.

* Figures in Italics are the Cost of Produce not having a Rate Book value, as nearly as could be ascertained, at the time the Articles were returned; the other figures are Rate Book prices.
† The Cost of Produce more than price at which charged to storekeeper arose partly from the value, at which the work was returned to Stock, not having included all the debits and credits to the work, and omitting to add the general expenditure charges; also,
‡ The Cost of Produce less than price at which charged to storekeeper was occasioned partly by returning the articles to stock at Rate Book and estimated values, which were subsequently found to be incorrect; and, partly by the cost of repairs being considerably less than the proportion of original value allowed for expenses of repairs.

Dr.

PATTERN AND FITTING SHOPS—continued. - - - -

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.	
	Tons cwt. qrs. lbs.	£. s. d.	Per	£. s. d.	£. s. d.
SHEERNESS:					
To Value of Materials drawn from Stock in the Year, viz.:					
Castings, brass - - - - -	19 0 2 11	- - 8 $\frac{1}{2}$ 8	lb.	1,548 13 5	
„ Iron, sand - - - - -	2 0 2 23	- 9 -	cwt.	18 6 4	
„ Metal, Anti-attribution - - - - -	0 0 1 25	- 1 2	lb.	3 2 5	
Forgings, iron, plain - - - - -	12 3 1 21	1 3 4	cwt.	284 1 11	
„ „ Middling - - - - -	8 9 2 14	2 6 8	„	395 15 8	
„ „ Extra - - - - -	1 10 0 10	3 14 8	„	112 6 3	
„ Metal - - - - -	0 11 1 26	- 1 5	lb.	91 1 -	
„ Steel - - - - -	0 6 2 17	- - 9 $\frac{1}{2}$	„	29 10 8	
„ Copper - - - - -	0 1 1 2 $\frac{1}{2}$	- 1 9	„	12 9 8	
Other Stores - - - - -	- - -	- - -	- -	135 14 -	
Articles issued for repairs - - - - -	- - -	- - -	- -	812 2 5	3,443 3 9
To Labour on Conversions, viz.:-					
Pattern-makers - - - - -	- - -	- - -	- -	27 9 8	
Fitters - - - - -	- - -	- - -	- -	1,899 12 11	
Other workmen - - - - -	- - -	- - -	- -	408 2 9	
Labourers - - - - -	- - -	- - -	- -	113 9 1	2,448 14 5
To General Expenditure, viz.:					
Repairs and Maintenance of Machinery and Tools:					
Materials - - - - -	- - -	- - -	- -	59 7 7	
Labour - - - - -	- - -	- - -	- -	102 5 -	
Working Machinery, including Steam Power:					
Materials - - - - -	- - -	- - -	- -	114 2 9	
Labour - - - - -	- - -	- - -	- -	29 13 1	
Other Charges:					
Materials - - - - -	- - -	- - -	- -	26 10 11	
Labour - - - - -	- - -	- - -	- -	74 18 -	406 17 4
TOTAL - - - £.					6,298 15 6

PATTERN AND FITTING SHOPS—continued.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.		A C T U A L C O S T.						Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.	
			Materials.	Labour.	General Expenditure.	Rate.		Total.					
						£. s. d.	Per						£. s. d.
SHEERNESS:													
By Produce of New Work returned to Stock, viz.:													
Cocks, of sorts, brass	-	-	216	3 19 1 16½	302 10 9	229 8 9	32 14 3	- 3 1½ to - 1 1½	lb.	654 13 9	- 8 9 to - 1 7	-	£307 9 11
Propeller, brass	-	-	1	4 6 2 0	378 13 10	39 18 10	5 13 11	- - 10½	"	424 6 7	- 1 3	-	£181 3 5
Bolts and Nuts, of sorts, iron	-	-	-	5 19 2 18	195 7 1	81 19 9	11 13 10	6 - 2 to 1 8 5	cwt.	289 - 8	2 ¼ 2 to 1 3 4	96 16 9	-
Machines, bolt-drawing	-	-	15	1 4 1 8	92 14 0	162 16 2	23 4 5	18 11 8	each	278 15 4	48 40 40	- 12 9	-
" Drilling, bench	-	-	6	0 5 2 8	8 2 1	52 8 6	7 9 6	11 6 8	"	68 - 1	44 7 8	-	- 5 8
Valves, of sorts, brass	-	-	41	1 16 2 24	165 8 5	54 11 6	7 15 6	- 1 3½ to - 1 -	lb.	227 15 5	- 1 6 to - 11	-	21 15 6
" Kingston's, brass	-	-	12	1 9 3 21	142 1 6	54 8 7	7 15 2	- 1 2½	"	204 5 3	- 2 - - 1 10	-	£117 11 -
Two-Pieces, brass	-	-	89	1 2 1 5	95 4 8	6 2 4	- 17 4	- - 10½ - - 9½	"	102 4 4	- 1 2	-	43 9 5
Tell-Tales, for steering gear	-	-	12	-	37 18 5	40 19 11	5 16 11	7 1 3	each	84 15 3	6 48 44	1 8 1	-
Other articles made	-	-	-	-	408 6 1	206 13 2	29 7 8	-	-	644 6 11	-	41 19 10	-
By Produce of Repaired Work returned to Stock, viz.:													
Value of articles when drawn for repairs	-	-	-	-	812 2 5	-	-	-	-	812 2 5	-	565 2 6	-
Value of materials, labour, and general expenditure used in repairs	-	-	-	-	30 14 5	817 2 5	116 10 8	-	-	964 7 6	-	-	-
By other Returns to Stock, viz.:													
Surplus materials, &c.	-	-	-	-	200 5 -	-	57 9 10	-	-	257 14 10	-	-	-
Work in hand	-	-	-	-	483 14 4	702 4 6	100 8 4	-	-	1,286 7 2	-	-	-
TOTAL			-	-	£.	8,443 8 9	2,448 14 5	406 17 4	-	6,298 15 6	-	705 19 11	671 14 11
By Excess of Cost over Value at which the above has been returned to Stock										-	-	34 5 -	-
TOTAL										-	-	£.	6,298 15 6

* Figures in Italics are the Cost of Produce not having a Rate Book value, as nearly as could be ascertained, at the time the articles were returned; the other figures are Rate Book prices.
† The officers report that these cocks were fitted mostly by Engineer students, and were made at the same time.
‡ These differences were caused by the Rate Book Prices for these articles being too high in the year of these accounts. These prices have been subsequently reduced.

Dr.

PATTERN AND FITTING SHOPS—continued - - - - -

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.			
	Tons cwt. qrs. lbs.	£.	s. d.	Per	£. s. d.	£. s. d.	
PORTSMOUTH:							
To Value of Materials drawn from Stock viz. :							
Work in hand (at its Cost to end of last Year) viz :							
Materials - - - - -	- - - - -	- - - - -	- - - - -	- - - - -	882 13 8	1,422 9 2	
Labour - - - - -	- - - - -	- - - - -	- - - - -	- - - - -	462 4 5		
General Expenditure - - - - -	- - - - -	- - - - -	- - - - -	- - - - -	77 11 1		
To Value of Materials drawn from Stock in the Year, viz. :							
Castings, brass - - - - -	7 3 2 14½	- - - - -	- - - - -	- - - - -	582 2 9	1,925 4 8	
„ Iron - - - - -	8 16 0 4	- - - - -	- - - - -	- - - - -	81 13 10		
India-rubber sheet - - - - -	0 7 2 5	- - - - -	- - - - -	- - - - -	91 10 10		
Lignum-vitæ - - - - -	2 15 3 1	- - - - -	- - - - -	- - - - -	41 15 10		
Other Stores - - - - -	- - - - -	- - - - -	- - - - -	- - - - -	63 12 6		
Articles issued for repairs and alterations - - - - -	- - - - -	- - - - -	- - - - -	- - - - -	1,064 8 11	428 13 3	
To Labour on Conversions - - - - -	- - - - -	- - - - -	- - - - -	- - - - -	428 13 3		
To General Expenditure, viz. :							
Repairs and Maintenance of Machinery and Tools :							
Materials - - - - -	- - - - -	- - - - -	- - - - -	- - - - -	2 11 8	40 9 8	
Labour - - - - -	- - - - -	- - - - -	- - - - -	- - - - -	2 12 8		
Working Machinery, including Steam Power :							
Materials - - - - -	- - - - -	- - - - -	- - - - -	- - - - -	11 11 8	3,816 16 9	
Labour - - - - -	- - - - -	- - - - -	- - - - -	- - - - -	3 6 2		
Other Charges :							
Materials - - - - -	- - - - -	- - - - -	- - - - -	- - - - -	11 16 10	46 10 10	
Labour - - - - -	- - - - -	- - - - -	- - - - -	- - - - -	8 10 8		
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - -							3,863 7 7

PATTERN AND FITTING SHOPS—continued.

C7.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	ACTUAL COST.					Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*			Cost of Produce more than Price at which Charged to, Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.	
		Materials.	Labour.	General Expenditure.	Rate.		Per	Amount.				
					£. s. d.	£. s. d.						
PORTSMOUTH:												
Produce of New Work returned to Stock, viz.:												
Engine, 40 horse-power, No. 31 - - -	1 - - -	425 13 5	292 18 8	38 16 3	757 8 4	each	765 - -	each	765 - -	- - -	7 11 8	
Engines, Donkey, D. No. 5 - - - -	3 - - -	290 2 6	207 12 6	27 10 2	175 1 9	"	476 - -	"	528 - -	- - -	2 14 10	
Cocks, of sorts, brass - - - - -	470 1 5 1 23½	117 8 1	125 3 5	16 11 8	- 4 5½ to - 1 - ½	lb.	- 2 7 to - 1 -	lb.	188 15 6	70 7 8	-	
" And Valves, Kingston's - - - -	12 1 17 3 15	176 2 -	51 16 3	6 17 3	- 1 2½ to - 1 - ½	"	- 2 - to - 1 8½	"	399 19 -	- - -	+165 3 6	
Valves, brass - - - - -	35 0 4 3 8	20 9 4	21 1 1	2 15 9	- 1 9 - 1 5½	"	- 1 40 - 1 6	"	{ 48 3 6 25 11 6 }	- 11 2	-	
" Rings, &c., india-rubber - - -	- 0 4 3 26	85 13 6	- 15 1	- 2 -	- 3 1½	"	various	-	70 12 2	15 18 5	-	
Nuts, brass - - - - -	7,330 0 5 2 25	43 2 11	18 8 -	2 8 9	- 2 -	"	- 1 3	lb.	40 - 10	23 18 10	-	
Sels.												
Plates, frames, and gratings - - -	78 4 0 3 11	38 14 3	19 6 6	2 11 3	- 15 -	cwt.	- 14 11	cwt.	60 5 11	- 6 1	-	
Mandrels, cast iron - - - - -	12 2 3 3 3	29 7 7	12 4 10	1 12 5	- 19 9	"	- 45 -	"	32 46 8	10 8 2	-	
Other articles made - - - - -	- - - -	37 - 2	29 2 6	3 17 3	- - -	-	- - -	-	{ 4 9 3 65 6 11 }	3 3 9	-	
By Produce of Repaired and Altered Work returned to Stock, viz. :-												
Value of articles when drawn for repairs, &c. -	- - -	131 15 10	- - -	- - -	- - -	-	- - -	-	143 3 -	4 5 1	-	
Value of materials, labour, and general expen- ture used in repairs, &c. - - - -	- - -	- 12 10	13 1 8	1 14 9	- - -	-	- - -	-	- - -	- - -	-	
By other Returns to Stock, viz.:												
Surplus materials, &c. - - - - -	- - -	135 10 6	- - -	- - -	- - -	-	- - -	-	135 10 6	- - -	-	
Work in hand - - - - -	- - -	1,276 2 5	99 7 2	13 3 3	- - -	-	- - -	-	4,958 42 10	- - -	-	
TOTAL - - - - -	£.	2,807 18 4	890 17 8	118 - 9	- - -	-	- - -	-	3,863 7 7	128 19 2	175 10 -	

Net Cost of Produce less than Price at which Charged to Storekeeper - - - £.

128 19 2

- - - £.

46 10 10

* Figures in *Italics* are the Cost of Produce not having a Rate Book value, as nearly as could be ascertained, at the time the articles were returned; the other figures are Rate Book prices.
† This difference was caused by the Rate Book prices for these articles being too high in the year of these accounts. These prices have been subsequently reduced.

Dr.

PATTERN AND FITTING SHOPS—continued.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.			
	<i>Tons cwt. qrs. lbs.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
KEYHAM:							
To Value of Materials drawn from Stock, viz.:—							
Work in hand (at its Cost to end of last Year) - -	- - -	- - -	-	654 10 8			654 10 8
To Value of Materials drawn from Stock in the Year, viz.:—							
Castings, brass - - - - -	45 12 2 20	- - -	-	3,858 1 3			
„ Iron - - - - -	27 17 2 26	- - -	-	276 5 8			
Forgings, iron - - - - -	14 6 2 2	- - -	-	660 17 -			
„ Copper - - - - -	0 5 1 26	- 1 9	lb.	53 14 6			
„ Steel - - - - -	0 3 3 21½	- - 9½	„	17 9 6			
Fittings, of sorts, for Watering Engine gear - -	- - -	- - -	-	48 17 10			
Cranks, brass - - - - -	0 2 1 14	- 1 9½	-	24 2 2			
Cocks, brass, of sorts - - - - -	0 1 1 21½	- - -	lb.	10 5 5			
Tubes, brass, boiler - - - - -	0 1 3 18	- - 10½	lb.	9 2 10			
Boxes, wood, for Clinometers - - - - -	<i>No.</i> 18	- - -	-	10 11 6			
Timber materials, of sorts - - - - -	- - -	- - -	-	752 8 7			
Other Stores - - - - -	- - -	- - -	-	450 12 2			
Articles issued for repairs - - - - -	- - -	- - -	-	2,604 5 1			8,776 13 6
To Labour on Conversions, viz.:	<i>Days. hrs.</i>						
Pattern-makers - - - - -	818 3	- - -	-	204 12 7			
Fitters - - - - -	4,647 0	- - -	-	1,161 15 1			
Other workmen - - - - -	1,641 9	- - -	-	431 13 11			
Labourers - - - - -	457 4	- - -	-	60 19 10			1,859 1 5
To General Expenditure, viz.:—							
Repairs and Maintenance of Machinery and Tools:							
Materials - - - - -	- - -	- - -	-	153 15 -			
Labour - - - - -	- - -	- - -	-	32 6 8			
Working Machinery, including Steam Power:							
Materials - - - - -	- - -	- - -	-	65 8 11			
Labour - - - - -	- - -	- - -	-	31 5 6			
Other Charges:							
Materials - - - - -	- - -	- - -	-	1 18 6			
Labour - - - - -	- - -	- - -	-	43 7 2			328 1 9
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - }	- - -	- - -	-	- - -			11,618 7 4 1,853 - -
				TOTAL - - - £.			13,471 7 4

PATTERN AND FITTING SHOPS—continued.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.		ACTUAL COST.					Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.		
			Materials.	Labour.	General Expenditure.	Rate.		TOTAL.	Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*				
						£. s. d.	£. s. d.					Per	£. s. d.
KEYHAM:													
Produce of New Work returned to Stock, viz. :—													
Engines, horizontal, double-cylinder for driving the screw of H.M.S. "Achilles."	No.	Tons cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	cwt.	1,569 15 6	2 45 1	4,563 2 8	1 12 10	—
Engines, auxiliary	2	1 12 0 14	84 0 2	44 15 2	4 17 11	66 19 7½	133 19 3	each	134 6 —	—	134 6 —	—	— 6 9
" Hoisting, Ash	2	1 12 2 20	37 19 4	46 — 4	5 7 —	44 13 4	89 6 8	"	130 — —	—	130 — —	—	40 13 4
Propeller, brass, complete, Griffith's	1	11 7 0 0	1,049 5 1	36 7 3	3 19 6	— 10½	1,089 11 10	lb.	1,589 — —	— 1 3	1,589 — —	—	† 499 8 2
" Blades, spare, with fittings	4	10 9 3 22	915 11 3	13 3 9	1 8 11	— 10	930 3 11	"	1,455 5 5	— 1 3	1,455 5 5	—	† 525 1 6
Valves of sorts, brass	164	7 16 0 22½	752 8 1	159 14 10	17 9 7	— 4 4½	929 12 6	"	786 1 —	— 1 6	786 1 —	—	39 19 —
Fittings, of sorts, "	—	2 2 0 3	166 19 7	188 2 —	20 12 —	— 11½	375 13 7	"	251 18 5	— 2 6	251 18 5	28 17 5	—
Clinometers, Edye's, with packing cases, complete	30	— — —	138 15 1	144 — 2	15 15 —	9 19 —	298 10 3	each	246 — —	8 4 —	246 — —	52 10 3	—
Cocks, of sorts, brass	401	1 8 3 9½	132 11 7	69 7 2	7 12 2	— 4 5½	209 10 11	lb.	30 1 8	— 2 7	30 1 8	—	25 15 6
Blocks, iron, with metal shivers	46	0 11 0 20½	36 5 1	26 13 5	2 18 1	— 10	65 16 7	—	67 15 —	— 1 —	67 15 —	—	1 18 5
Pumps, hand, brass	10	0 10 1 23	44 3 11	14 6 7	1 11 4	10 19 2	60 1 10	each	78 4 —	12 1 —	78 4 —	—	18 2 2
Patterns, of sorts	49	— — —	13 14 2	59 4 3	11 16 2	— — —	84 14 7	—	84 15 8	— — —	84 15 8	—	— 1 1
Other articles made	—	— — —	424 18 7	171 16 8	20 7 6	— — —	617 2 9	—	453 15 2	— — —	453 15 2	—	92 9 10
Produce of Repaired Work returned to Stock, viz. :—													
Value of articles when drawn for repairs	—	— — —	2,074 10 10	— — —	— — —	— — —	2,074 10 10	—	308 3 —	— — —	308 3 —	—	† 689 14 9
Value of materials, labour, and general expenditure used in repairs	—	— — —	190 9 8	424 3 5	46 8 1	— — —	661 1 2	—	3,027 3 9	— — —	3,027 3 9	—	—
Other Returns to Stock, viz. :—													
Surplus materials, &c.	—	— — —	1,536 9 4	— — —	117 9 7	— — —	1,653 18 11	—	1,653 18 11	— — —	1,653 18 11	—	—
Articles found unfit for repairs, and returned to Stock at value at which charged to shop.	—	— — —	85 2 7	— — —	— — —	— — —	85 2 7	—	85 2 7	— — —	85 2 7	—	—
Work in hand	—	— — —	638 9 —	46 3 9	5 — 11	— — —	689 13 8	—	689 13 8	— — —	689 13 8	—	—
Y error in balance sheet	—	— — —	— — —	— — —	— — —	— — —	— — —	—	— 10 —	— — —	— 10 —	—	— 10 —
TOTAL			9,431 4 2	1,859 1 5	328 1 9	— — —	11,618 7 4	—	13,471 7 4	— — —	13,471 7 4	81 — 6	1,934 — 6

Net Cost of Produce less than Price at which Charged to Storekeeper — — £.

* Figures in *Italics* are the Cost of Produce not having a Rate Book value, as nearly as could be ascertained, at the time the articles were returned; the other figures are Rate Book prices.
† The Rate Book price for screw propellers was too high at the date of these accounts. Propellers made at the yards have been since valued at their cost prices.
‡ The Cost of Produce less than price at which repaired work was returned to storekeeper, amounting to 689 *l.* 14 *s.* 9 *d.*, appears to have resulted from causes referred to in the Note on the cost of repairs at Woolwich, page 483, marked †.

PATTERN AND FITTING SHOPS—continued. - - - - -

ABSTRACT of the foregoing detailed Debit and Credit Transactions at the PATTERN and FITTING

FACTORIES.	Page.	DEBTOR.					
		VALUE OF			TOTAL.		
		Materials.	Labour.	General Expenditure.			
		£. s. d.	£. s. d.	£. s. d.	£. s. d.		
WOOLWICH - - - - -	482	26,220 9 2	4,498 - -	921 15 11	31,640 5 1		
SHEERNESS - - - - -	484	3,443 3 9	2,448 14 5	406 17 4	6,298 15 6		
PORTSMOUTH - - - - -	486	2,807 18 4	890 17 8	118 - 9	3,816 16 9		
KEYHAM - - - - -	488	9,431 4 2	1,859 1 5	328 1 9	11,618 7 4		
TOTAL - - - £.		41,902 15 5	9,696 13 6	1,774 15 9	53,374 4 8		
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - -					2,799 18 7		
TOTAL - - - £.					56,174 3 3		

PATTERN AND FITTING SHOPS—continued.

SHOPS of the several undermentioned Factories in Her Majesty's Dockyards for the Year 1866-67.

C R E D I T O R.

Actual Cost of Articles Made and Repaired for Stock.				Value of other Returns to Stock.		TOTAL.	Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.	Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
Materials.	Labour.	General Expenditure.	TOTAL.	Surplus Materials, &c.	Work in Hand.				
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
8,047 2 -	3,860 16 11	760 17 9	12,668 16 8	1,135 6 11	17,836 1 6	31,640 5 1	32,574 17 10	- - -	934 12 9
2,759 4 5	1,746 9 11	248 19 2	4,754 13	257 14 10	1,286 7 2	6,298 15 6	6,264 10 6	34 5 -	-
1,396 5 5	791 10 6	104 17 6	2,292 13 5	135 10 6	1,888 12 10	3,816 16 9	3,863 7 7	- - -	46 10 10
7,171 3 3	1,812 17 8	205 11 3	9,189 12 2	1,739 1 6	689 13 8	11,618 7 4	13,471 7 4	- - -	1,853 - -
19,873 15 1	8,211 15 -	1,320 5 8	28,905 15 9	3,267 13 9	21,200 15 2	53,374 4 8	56,174 3 3	34 5 -	2,834 3 7
TOTAL - - - £							56,174 3 3		34 5 -

Net Cost of Produce less than Price at which Charged to Storekeeper - - - £. 2,799 18 7

* For explanation of this difference, see remarks, pages 483, 485, 487 & 489.

Dr. BOILER SHOPS. - - - - -

DESCRIPTION.	QUANTITY, WEIGHT, &c.		RATE.		VALUE.	
	Tons. cwt. grs. lbs.		£. s. d.	Per	£. s. d.	£. s. d.
WOOLWICH :						
To Value of Materials drawn from Stock, viz. :—						
Work in hand (at its Cost to end of last Year) - -	-	-	-	-	4,596 18 9	4,596 18 9
To Value of Materials drawn from Stock in the Year, viz. :—						
Iron plate, of sorts - - - - -	200 13 1 25½		various	cwt.	3,153 8 8	
Forgings, iron, plain - - - - -	16 9 3 14		1 3 4	„	384 18 2	
„ „ Middling - - - - -	12 12 2 8¾		2 6 8	„	589 7 -	
„ „ Extra - - - - -	1 14 3 5½		3 14 8	„	129 18 3	
„ Steel - - - - -	0 0 2 20		- - 9½	lb.	3 - 2	
Iron, re-manufactured - - - - -	31 8 0 9		11 14 6	ton	426 1 7	
„ Angle, Yorkshire - - - - -	2 11 1 6		19 10 -	„	50 - 6	
Rivets, iron, of sorts - - - - -	7 7 0 15		1 9 11 to 1 1 6	cwt.	166 16 7	
Tubes, brass, for boilers - - - - -	38 5 0 14½		- - 10½	lb.	3,659 17 7	
Tubes, homogeneous metal - - - - -	22 feet		- 5 6	foot	6 1 -	
Ditto - - ditto - - - - -	96 „		- 2 8	„	12 16 -	
Ditto - - ditto - - - - -	2,534 „		- 1 4½	„	174 3 11	
Bars, furnace, wrought iron - - - - -	Tons. cwt. grs. lbs. 7 1 3 8		- 15 -	cwt.	106 7 4	
Castings, iron, flask - - - - -	13 11 1 4		- 9 -	„	122 1 11	
„ Metal, flask - - - - -	0 5 3 26¾		- - 8¾ - - 8	lb.	24 5 5	
Other Stores - - - - -	-	-	-	-	184 5 4	
Articles issued for repairs and alterations - - -	-	-	-	-	262 11 3	9,456 - 8
To Labour on Conversions, viz. :—						
Boiler-makers - - - - -	Dys. hrs. 21,396 2½		-	-	4,545 5 8	
Other workmen - - - - -	364 9		-	-	105 12 10	
Labourers - - - - -	933 7½		-	-	133 7 3	4,784 5 9
To General Expenditure, viz. :—						
Materials - - - - -	-	-	-	-	818 15 3	
Labour - - - - -	-	-	-	-	479 14 11	1,298 10 2
TOTAL - - - - -					£.	20,135 15 4

BOILER SHOPS.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.		A C T U A L C O S T.					Rate Book Price, or Value at which the Articles have been Credited to the Shop, and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	
			Materials.	Labour.	General Expenditure.	Rate.	TOTAL.				
No.	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
WOOLWICH :											
By Produce of New Work returned to Stock, viz. :—											
Boiler, 200 horse-power, No. 288, in three parts, with brass tubes, manhole, mud- hole and smoke-box doors; also fire- doors, bearer-bars, and asphalt damper- doors, including fire-bars, the whole painted, stayed, and proved up to 40 lbs. per square inch by water and steam; and complete, ready for fixing	1	53 13 1 0	1,713 12 8	709 7 10	190 8 4	2 4 6	cwt.	2 9 6	2,493 9 3	119 19 7	—
Boiler, 280 horse-power, No. 284, in two parts, with brass tubes, manhole, mud- hole and smoke-box doors; also fire- doors, bearer-bars, and asphalt damper- doors, including fire-bars, the whole painted, stayed, and proved up to 40 lbs. per square inch, and complete, ready for fixing	1	43 16 3 16	2,092 4 5	† 21 14 2	† 5 17 —	2 8 4	"	2 8 6	2,124 15 6	—	4 19 11
Boiler, 200 horse-power, No. 285, in two parts, as above, exclusive of fire-bars	1	44 11 1 0	2,149 13 5	† 173 13 2	† 46 10 —	2 13 2	"	2 13 4	2,566 16 6	3 — 1	—
Boiler, 80 horse-power, No. 286, in two parts, as above, exclusive of fire-bars	1	24 11 1 8	830 5 9	323 3 10	86 9 11	2 10 6	"	4 17 9	926 15 4	313 4 2	—
Boiler, 80 horse-power, No. 287, in two parts, as above, exclusive of fire-bars	1	24 15 1 4	675 7 6	349 9 4	93 11 3	2 5 2	"	4 14 4	844 15 6	273 12 7	—
Boiler, 72 horse-power, No. 289, in one part with homogeneous tubes, manhole, mud- hole and smoke-box doors; also fire- doors, bearer-bars, and asphalt damper- doors, exclusive of fire-bars, the whole painted, stayed, and proved up to 40 lbs. per square inch by water and steam, and complete, ready for fixing	1	18 18 2 18	652 3 10	438 7 11	117 6 4	3 3 9	"	2 17 8	1,059 3 9	118 12 4	—
Funnels, for steam boilers, wrought iron	8	25 13 0 6	458 13 7	361 19 8	96 17 8	2 2 4 to — 19 —	"	4 16 6 to — 18 4	806 17 4	110 13 7	—
Ventilators, cowls and pipes, and coaling shoots, wrought iron	142	9 13 3 22½	261 5 2	470 18 1	126 6 5	various	"	858 9 8	416 18 8 423 14 8	317 16 4	—
Boxes, separating, for boilers, wrought iron	6	1 19 2 20	47 11 —	55 4 8	14 15 9	2 19 3	"	117 11 5	85 3 6	32 7 11	—
Other articles made	—	—	1,458 11 1	326 17 3	87 9 7	—	—	1,872 17 11	4,356 16 9 343 3 8	192 17 6	—
By Produce of Repaired and Altered Work re- turned to Stock, viz. :—											
Value of articles when drawn for repairs	—	—	271 19 8	—	—	—	—	271 19 8	401 6 4	—	36 11 1
Value of materials, labour, and general ex- penditure used in repairs	—	—	15 8 3	61 — 8	16 6 8	—	—	92 15 7	—	—	—
By other Returns to Stock, viz. :—											
Surplus materials, &c.	—	—	263 3 1	—	18 11 3	—	—	281 14 4	281 14 4	—	—
Articles found unfit for repairs, and returned to stock at value at which charged to shop	—	—	— 16 10	—	—	—	—	— 16 10	— 16 10	—	—
Work in hand	—	—	3,162 9 2	1,492 9 2	398 — —	—	—	5,052 12 4	5,052 12 4	—	—
TOTAL	—	—	14,052 19 5	4,784 5 9	1,298 10 2	—	—	20,135 15 4	18,695 2 3	1,482 4 1 41 11 —	41 11 —
By Excess of Cost over Value at which the above has been returned to Stock										1,440 13 1	1,440 13 1†

* Figures in Italics are the Cost of Produce not having a Rate Book value, as nearly as could be ascertained, at the time the Articles were returned; the other figures are Rate Book prices.
† The Excess of Cost over Value, at which the above has been returned to Stock, is reported by the Officers to have been occasioned by omitting to include expenses of some of the materials, and of the General Expenditure charges, and also by some inaccuracies subsequently discovered in the values given to boilers, funnels, and other works credited to the Shop and charged to Stock.
‡ These Boilers being in hand in the preceding year, were debited to Stock at the end of that year, and debited to Shop at the commencement of the year 1866-67 as "Work in hand," under the head of Materials, and shown as such in the "Expense" Accounts, transferred to the usual practice, which will account for the small amounts for Labour and General Expenditure; these amounts being only the expenses incurred in the completion of these articles in the year of these accounts.
It is intended after the present year 1869-70, to show in the Debit and Credit "Expense" Accounts of "Conversions," under "Work in hand," the separate cost of Materials and Labour, whereby these separate expenses on Manufactures will be recorded at the Yards, and returned in the Balance Sheets showing the cost of Manufactures.

Dr.

BOILER SHOPS—continued.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.	
	Tons. cwt. qrs. lbs.	£. s. d.	Per	£. s. d.	£. s. d.
SHEERNESS:					
To Value of Materials drawn from Stock, viz. :—					
Work in hand (at its Cost to end of last Year) viz. :—					
Materials - - - - -	- - - - -	- - -	-	1,391 1 10	
Labour - - - - -	- - - - -	- - -	-	226 12 4	
General Expenditure - - - - -	- - - - -	- - -	-	37 4 -	
					1,654 18 2
To Value of Materials drawn from Stock in the Year, viz. :—					
Iron plate, of sorts - - - - -	182 13 3 8	various	cwt.	3,226 5 4	
Forgings, iron, plain - - - - -	23 11 0 3	1 3 4	"	550 10 4	
" " Middling - - - - -	5 10 2 20	2 6 8	"	257 17 1	
" " Extra - - - - -	0 0 0 25	3 14 8	"	- 16 8	
Iron, re-manufactured - - - - -	2 4 3 13	11 14 6	ton	26 5 11	
" Old, wrought - - - - -	22 15 1 27	4 - -	"	91 2 4	
Rivets, iron, of sorts - - - - -	12 10 3 29	various	cwt.	313 6 6	
Tubes, metal - - - - -	12 8 0 14	- - 10½	lb.	1,186 17 4	
" " Cone - - - - -	36 No.	5 - -	each	180 - -	
Castings, brass - - - - -	Tons cwt. qrs. lbs. 0 4 1 27	- - 8½ - - 8	lb.	18 2 10	
" Iron, sand - - - - -	11 12 0 27	- 9 -	cwt.	104 14 1	
Other Stores - - - - -	- - - - -	- - -	-	76 - 11	
					6,031 19 4
To Labour on Conversions, viz. :					
Boiler-makers - - - - -	- - - - -	- - -	-	2,001 9 2	
Other workmen - - - - -	- - - - -	- - -	-	8 8 5	
					2,009 17 7
To General Expenditure, viz. :—					
Repairs and Maintenance of Machinery and Tools :					
Materials - - - - -	- - - - -	- - -	-	40 11 -	
Labour - - - - -	- - - - -	- - -	-	85 1 6	
Working Machinery, including Steam Power :					
Materials - - - - -	- - - - -	- - -	-	84 10 -	
Labour - - - - -	- - - - -	- - -	-	26 8 -	
Other Charges :					
Materials - - - - -	- - - - -	- - -	-	102 11 9	
Labour - - - - -	- - - - -	- - -	-	55 3 8	
					394 5 11
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - -					10,091 1 - 30 12 4
TOTAL - - - £.					10,121 13 4

BOILER SHOPS—continued.

C.

DESCRIPTION.	QUANTITY, WEIGHT, &c.		A C T U A L C O S T.					Rate Book Price, or Value at which the Articles have been Credited to the Shop, and Charged to Stock for subsequent Issue.*			Cost of Produce more than Price at which Charged to Storekeeper.		Cost of Produce less than Price at which Charged to Storekeeper.	
			Materials.	Labour.	General Expenditure.	Rate.	TOTAL.							
No.	Tons, cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		
SHEERNESS:														
By Produce of New Work returned to Stock, viz.:-														
Boilers, 200 horse-power, No. 52, iron, marine	3	54 1 2 0	1,572 6 1	438 6 10	79 2 5	1 18 8	cwt.	2,089 15 4	1 48 6	2,082 2 1	7 13 3	—		
Boilers, 200 horse-power, No. 54, iron, marine	3	53 7 3 0	1,580 5 2	419 19 4	83 1 6	1 19 —	"	2,083 6 —	1 48 9	2,069 2 —	14 4 —	—		
Boilers, 140 horse-power, No. 53, iron, marine	2	30 10 2 14	1,001 4 10	248 15 11	49 4 8	2 2 7	"	1,299 5 5	2 2 3	1,290 16 9	8 8 8	—		
Boiler, 76 horse-power, No. 55, iron, marine	1	17 19 2 0	522 15 —	300 5 5	59 8 —	2 9 1	"	882 8 5	2 8 6	872 5 4	10 3 1	—		
Boiler, 20 horse-power, No. 56, iron, land	1	8 10 3 0	175 10 10	61 5 6	12 2 7	1 9 2	"	248 18 11	1 8 11	246 17 3	2 1 8	—		
Boiler, 60 horse-power, iron, land	1	9 0 0 0	36 — —	24 7 —	4 16 5	— 7 5	"	65 3 5	— 7 9	70 — —	—	4 16 7		
Rivets, iron	—	15 1 2 27	260 13 10	16 3 9	3 5 —	— 18 7	"	280 2 7	1 4 6 to 1 1 6	368 3 11	—	88 1 4		
Funnels for steam boilers, wrought iron	6	11 17 0 17	164 6 6	92 1 10	18 4 5	1 14 3 to — 15 —	"	274 12 9	1 14 3 to — 45 —	271 9 10	3 2 11	—		
Cowls and pipes, ventilating, wrought iron	16	2 1 2 22	53 8 9	90 2 6	17 16 10	various	"	161 8 1	various	150 2 10	11 5 3	—		
Boxes, separating, for boilers, wrought iron	3	1 14 2 14	47 — 3	19 5 5	3 16 2	2 6 6 to 1 17 8	"	70 1 10	2 6 — to 1 47 4	69 8 9	— 13 1	—		
Other articles made	—	7 4 3 15	114 14 11	121 19 4	24 2 9	—	—	260 17 —	—	{ 248 — 2 38 3 2 }	4 13 8	—		
By other Returns to Stock, viz.:-														
Surplus materials, &c.	—	—	598 15 9	—	8 4 2	—	"	606 19 11	—	606 19 11	—	—		
Work in hand	—	—	1,295 19 3	403 17 1	68 5 —	—	"	1,768 1 4	—	1,768 1 4	—	—		
TOTAL		— — — £.	7,423 1 2	2,236 9 11	431 9 11	—	—	10,091 1 —	—	10,121 13 4	62 5 7	92 17 11		

62 5 7

Net Cost of Produce less than Price at which Charged to Storekeeper - - - £.

30 12 4

* Figures in Italics are the Cost of Produce not having a Rate Book value, as nearly as could be ascertained, at the time the Articles were returned: the other figures are Rate Book prices.

- - - - - BOILER SHOPS—continued.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.		ACTUAL COST.						Rate Book Price, or Value at which the Articles have been Credited to the Shop, and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.			
			Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	Per	£. s. d.	£. s. d.					
PORTSMOUTH:															
By Produce of New Work returned to Stock, viz. :—															
Boiler, No. 104, marine	1	12 0 1 20	517 5 2	205 18 5	43 14 8	3 3 10	cwt.	766 18 3	3 8 8	823 - -	-	58 1 9			
Buckets, caulkers, iron	100	0 8 2 10	11 14 2	14 19 7	3 3 8	3 9 7	"	29 17 5	2 6 8	90 - 10	9 16 7	-			
Other articles made	-	1 2 1 10	11 15 4	5 6 10	1 2 8	-	-	18 4 10	-	14 17 2	3 7 8	-			
By Produce of Repaired Work returned to Stock, viz. :—															
Value of articles when drawn for repairs	-	-	9 18 11	-	-	-	-	9 18 11	-	-	13 17 8	-			
Value of materials, labour, and general ex- penditure used in repairs	-	-	3 3 7	12 18 8	2 14 11	-	-	18 17 2	-	-	-	-			
By other Returns to Stock, viz. :—															
Surplus materials, &c.	-	-	34 7 2	-	-	-	-	34 7 2	-	34 7 2	-	-			
Work in hand	-	-	1,021 13 8	356 2 6	75 12 7	-	-	1,453 8 9	-	1,453 8 9	-	-			
TOTAL								1,609 18 -	595 6 -	126 8 6	-	2,331 12 6	27 1 11	58 1 9	
Net Cost of Produce less than Price at which Charged to Storekeeper														27 1 11	30 19 10

* Figures in *Italics* are the Cost of Produce, not having a Rate Book value, as nearly as could be ascertained at the time the Articles were returned; the other figures are Rate Book prices.

*Dr.***BOILER SHOPS**—continued. - - - - -

DESCRIPTION.	QUANTITY, WEIGHT, &c.	RATE.		VALUE.	
	<i>Tons. cwt. qrs. lbs.</i>	<i>£. s. d.</i>	<i>Per</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
KEYHAM:					
To Value of Materials drawn from Stock, viz.:—					
Work in hand (at its Cost to end of last Year) -	- - -	- - -	-	1,499 19 8	1,499 19 8
To Value of Materials drawn from Stock in the Year, viz.:—					
Iron, boiler plate, of sorts - - - - -	108 19 0 18	various	ton	1,638 12 7	
„ Angle, of sorts - - - - -	22 19 1 0	„	„	295 7 8	
Forgings, iron - - - - -	14 6 1 0	3 14 8 to	cwt.	437 7 8	
Rivets, iron, Yorkshire - - - - -	8 12 0 22	1 9 11 to	„	226 13 6	
Tubes, brass, for boilers - - - - -	27 3 0 16	1 4 6 to	lb.	2,597 5 3	
„ Iron „ - - - - -	3,634½ feet	- 1 3 to	foot	115 11 8	
	<i>Tons. cwt. qrs. lbs.</i>	- - 7½			
Bars, furnace, wrought iron - - - - -	9 11 3 13	- 15 -	cwt.	143 18 -	
Other Stores - - - - -	- - -	- - -	-	141 18 11	
Articles issued for repairs - - - - -	- - -	- - -	-	5,343 14 9	10,940 10 -
To Labour on Conversions, viz.:—	<i>Days. hrs.</i>				
Boiler-makers - - - - -	12,532 9	- - -	-	2,506 11 10	
Other workmen - - - - -	30 6	- - -	-	7 13 4	
Labourers - - - - -	971 4	- - -	-	129 10 6	2,643 15 8
To General Expenditure, viz.:—					
Repairs and Maintenance of Machinery and Tools:					
Materials - - - - -	- - -	- - -	-	59 1 -	
Labour - - - - -	- - -	- - -	-	62 16 11	
Working Machinery, including Steam Power:					
Materials - - - - -	- - -	- - -	-	93 14 4	
Labour - - - - -	- - -	- - -	-	36 19 -	
Other Charges:					
Materials - - - - -	- - -	- - -	-	97 6 3	
Labour - - - - -	- - -	- - -	-	108 3 3	
					458 - 9
					15,542 6 1
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - -					100 7 7
				TOTAL - - - £.	15,642 13 8

BOILER SHOPS—continued.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	ACTUAL COST.						Rate Book Price, or Value at which the Articles have been Credited to the Shop, and Charged to Stock for subsequent Issue.*			Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.	
		Materials.	Labour.	General Expenditure.	Rate.		Total.	£. s. d.	Per	£. s. d.			
					£. s. d.	£. s. d.							
KEYHAM:													
By Produce of New Work returned to Stock, viz. :—	No.	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Boilers, steam, wrought iron, 150 horse- power, No. 82, set - - - - -	2	44 1 3 0	1,548 7 6	144 10 8	47 6 11	1 16 3	cwt.	1,600 5 1	4 48 1	-	-	79 14 11	
Funnels, wrought iron - - - - -	4	28 0 0 12	302 18 1	231 4 10	38 3 1	1 4 10 to - 16 7	"	572 6 -	4 5 - to - 16 7	-	-	5 12 3	
Shoots, ash - - - - -	21	5 9 2 20	109 - 11	155 15 9	25 14 1	3 - 7 to 1 12 -	"	290 10 9	2 6 8	-	-	-	
Boxes, separating, for boilers, wrought iron -	9	8 16 3 7	147 7 9	118 3 2	19 9 8	2 9 6 to 1 4 4	"	285 - 7	2 6 8 1 6 8	25 2 11	-	-	
Ventilators and cowls, wrought iron - - -	63	4 10 0 23	90 4 10	166 - 4	27 7 10	various	-	283 13 -	3 14 8 2 6 8	-	-	51 14 7	
Tanks, wrought iron - - - - -	27	8 11 0 22	115 10 4	125 15 9	20 14 11	3 10 - to 1 - -	cwt.	262 1 -	3 10 - 1 - 4	8 17 9	-	-	
Baths - - - - -	34	4 13 2 4	91 13 1	129 4 8	21 0 6	2 19 8 to 1 18 7	"	242 4 3	2 6 8 1 15 9	40 13 11	-	-	
Carriages, wrought iron, for transporting engines of steam launches - - - - -	10	- - - -	92 15 -	33 9 2	5 10 5	13 3 5	each	131 14 7	43 41 4	-	-	3 16 2	
Gratings, deck, wrought iron - - - - -	62	1 16 1 2	42 7 2	17 9 8	2 17 8	1 14 7	cwt.	62 14 6	1 3 4	20 8 1	-	-	
Other articles made - - - - -	-	2 15 2 8	60 18 -	65 16 3	10 16 11	-	-	137 11 2	-	-	-	20 6 6	
By Produce of Repaired Work returned to Stock, viz. :—													
Value of articles when drawn for repairs -	-	- - - -	5,343 14 9	-	-	-	-	5,343 14 9	-	-	-	68 18 1	
Value of materials, labour, and general ex- penditure used in repairs - - - - -	-	- - - -	1,722 3 11	1,323 1 5	218 9 2	-	-	3,263 14 6	-	-	-	-	
By other Returns to Stock, viz. :—													
Surplus materials, &c. - - - - -	-	- - - -	1,769 18 11	-	21 15 9	-	-	1,791 14 8	-	-	-	-	
Work in hand - - - - -	-	- - - -	1,003 9 5	233 4 -	38 7 10	-	-	1,275 1 3	-	-	-	-	
TOTAL - - - - -	-	TOTAL - - - - £.	12,440 9 8	2,643 15 8	458 - 9	-	-	15,542 6 1	-	129 14 11	230 2 6	-	

Net Cost of Produce less than Price at which Charged to Storekeeper - - - £.

129 14 11

100 7 7

* Figures in *Italics* are the Cost of Produce not having a Rate Book value, as nearly as could be ascertained, at the time the Articles were returned; the other figures are Rate Book prices.
† See note at foot of page 493, marked †, with reference to the small amounts for Labour and General Expenditure in this year's account.

BOILER SHOPS—continued.

ABSTRACT of the foregoing detailed Debit and Credit Transactions at the BOILER SHOPS

F A C T O R I E S.	Page.	D E B T O R.			
		V A L U E O F			T O T A L.
		Materials.	Labour.	General Expenditure.	
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
WOOLWICH - - - - -	492	14,052 19 5	4,784 5 9	1,298 10 2	20,135 15 4
SHEERNESS - - - - -	494	7,423 1 2	2,236 9 11	431 9 11	10,091 1 -
PORTSMOUTH - - - - -	496	1,609 18 -	595 6 -	126 8 6	2,331 12 6
KEYHAM - - - - -	498	12,440 9 8	2,643 15 8	458 - 9	15,542 6 1
TOTAL - - - £.		35,526 8 3	10,259 17 4	2,314 9 4	48,100 14 11
TOTAL - - £.					48,100 14 11

BOILER SHOPS—continued.

the several undermentioned FACTORIES in HER MAJESTY'S DOCKYARDS, for the Year 1866-67.

C R E D I T O R.

Actual Cost of Articles Made and Repaired for Stock.				Value of Other Returns to Stock.		TOTAL.	Rate Book Price, or Value at which the Articles have been Credited to the Shop, and Charged to Stock for subsequent Issue.	Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
Materials.	Labour.	General Expenditure.	TOTAL.	Surplus Materials, &c.	Work in Hand.				
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
26 16 4	3,291 16 7	881 18 11	14,800 11 10	282 11 2	5,052 12 4	20,135 15 4	18,695 2 3	*1,440 13 1	—
28 6 2	1,832 12 10	355 - 9	7,715 19 9	606 19 11	1,768 1 4	10,091 1 -	10,121 13 4	- -	30 12 4
53 17 2	239 3 6	50 15 11	843 16 7	34 7 2	1,453 8 9	2,331 12 6	2,362 12 4	- -	30 19 10
67 1 4	2,410 11 8	397 17 2	12,475 10 2	1,791 14 8	1,275 1 3	15,542 6 1	15,642 13 8	- -	100 7 7
76 1 -	7,774 4 7	1,685 12 9	35,835 18 4	2,715 12 11	9,549 3 8	48,100 14 11	46,822 1 7	1,440 13 1	161 19 9
By Excess of Cost over Value at which the above has been returned to Stock							1,278 13 4	1,278 13 4	
TOTAL - - - £.							48,100 14 11		

* For explanation of this difference, see preceding remarks on Boiler Shops, page 493.

Dr.

STEAM HAMMER SHOPS

DESCRIPTION.	WEIGHT.	VALUE.	
		£. s. d.	£. s.
WOOLWICH:			
	<i>Tons. cwt. qrs. lbs.</i>		
To Value of Materials drawn from Stock, viz.:—			
Work in hand (at its Cost to end of last Year) - - - - -	5 15 0 6	25 7 10	
To Value of Materials drawn from Stock in the Year, viz.:—			
Iron, wrought, for blooms - - - - -	85 12 0 1	351 1 7	
To Wages paid - - - - -	- - - - -	104 14 -	
„ Proportion of incidental expenses; fuel, petty stores, repairs, &c. - - -	- - - - -	37 17 9	
„ „ „ Labour - - - - -	- - - - -	11 - -	
TOTAL - - -	91 7 0 7	- - -	530 1
To Value of Materials drawn from Stock in the Year, viz.:—			
Iron blooms, for blanks - - - - -	50 8 2 11	378 9 6	
To Wages paid - - - - -	- - - - -	56 5 5	
„ Proportion of incidental expenses; fuel, &c. - - - - -	- - - - -	20 7 5	
„ „ „ Labour - - - - -	- - - - -	5 18 7	
TOTAL - - -	50 8 2 11	- - -	461 -
To Value of Materials drawn from Stock in the Year, viz.:—			
Iron blooms, for uses or fashioned forgings - - - - -	22 7 1 14	170 8 3	
„ Blanks „ „ - - - - -	11 18 3 9	131 7 2	
To Wages paid - - - - -	- - - - -	165 1 8	
„ Proportion of incidental expenses; fuel, &c. - - - - -	- - - - -	59 15 10	
„ „ „ Labour - - - - -	- - - - -	17 7 11	
TOTAL - - -	34 6 0 23	- - -	544 -
To Value of Materials drawn from Stock in the Year, viz.:—			
Iron blooms, for forgings - - - - -	11 0 0 8	83 15 10	
„ Blanks „ „ - - - - -	5 17 3 7	64 16 2	
To Wages paid - - - - -	- - - - -	111 18 10	
„ Proportion of incidental expenses; fuel, &c. - - - - -	- - - - -	40 10 4	
„ „ „ Labour - - - - -	- - - - -	11 15 11	
TOTAL - - -	16 17 3 15	- - -	312 17
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - -			1,848 -
			678 18
TOTAL - - - £.			2,526 18

STEAM HAMMER SHOPS.

Cr.

DESCRIPTION.	WEIGHT.	ACUAL COST.				Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.				Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
		Rate.		Value.		Rate.		Amount.			
WOOLWICH :	Tons. cwt. qrs. lbs.	£. s. d.	Per	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Produce of New Work returned to Stock, viz. :—											
Iron Blooms - - - -	83 14 0 22	- 6 2	cwt.	515 5 8	- 7 6	cwt.	648 16 7	- - -	- - -	133 10 11	
Per Returns to Stock, viz. :—											
Iron, old, &c. - - - -	3 13 3 12	- - -	-	14 15 6	- - -	-	14 15 6	- - -	- - -	- - -	
Loss of weight, being loss in manufacture - - - -	3 19 0 1	- - -	-	- - -	- - -	-	- - -	- - -	- - -	- - -	
TOTAL - - - -	91 7 0 7										
Produce of New Work returned to Stock, viz. :											
Iron blanks, from blooms -	42 19 0 27	- 10 9	cwt.	461 - 11	- 11 -	cwt.	452 - 8	9 - 3	- - -	- - -	
Loss of weight, being loss in manufacture - - - -	7 9 1 12	- - -	-	- - -	- - -	-	- - -	- - -	- - -	- - -	
TOTAL - - - -	50 8 2 11										
Produce of New Work returned to Stock, viz. :—											
Iron uses or fashioned forgings from blanks, middling -	12 17 2 20	- 17 8	cwt.	228 1 11	1 1 -	cwt.	263 4 9	- - -	- - -	35 2 10	
„ Extra - - - -	12 8 1 18	1 1 7	„	268 6 6	1 8 -	„	330 3 6	- - -	- - -	61 17 -	
Per Returns to Stock, viz. :—											
Iron, old, wrought, &c. - -	7 13 10 1	- - -	-	47 12 5	- - -	-	47 12 5	- - -	- - -	- - -	
Loss of weight, being loss in manufacture - - - -	1 17 0 12	- - -	-	- - -	- - -	-	- - -	- - -	- - -	- - -	
TOTAL - - - -	34 6 0 23										
Produce of New Work returned to Stock, viz. :—											
Iron forgings, plain - - -	0 1 3 6	- 13 8	cwt.	1 4 7	1 3 4	cwt.	2 2 1	- - -	- - -	- 17 6	
„ Middling - - - -	6 8 1 23	1 1 5	„	137 8 8	2 6 8	„	299 14 9	- - -	- - -	162 6 1	
„ Extra - - - -	5 19 2 11	1 5 3	„	150 15 1	3 14 8	„	444 16 -	- - -	- - -	294 - 11	
Per Returns to Stock, viz. :—											
Iron, old, wrought, &c. - -	3 10 2 3	- - -	-	23 8 9	- - -	-	23 8 9	- - -	- - -	- - -	
Loss of weight, being loss in manufacture - - - -	0 17 2 0	- - -	-	- - -	- - -	-	- - -	- - -	- - -	- - -	
TOTAL - - - -	16 17 3 15										
TOTAL - - - £.				1,848 - -	- - -		2,526 15 -	9 - 3		687 15 3	

9 - 3

NET COST OF PRODUCE, LESS THAN PRICE AT WHICH CHARGED TO STOREKEEPER - - - £.

*678 15 -

* For explanation of this difference, see remarks at foot of Abstract, page 509.

Dr.

STEAM HAMMER SHOPS—continued.

DESCRIPTION.	WEIGHT.	VALUE.	
		£.	s. d.
S H E E R N E S S :			
	<i>Tons. cwt. qrs. lbs.</i>		<i>£. s. d.</i>
To Value of Materials drawn from Stock in the Year, viz.:—			
Iron, wrought, for blooms - - - - -	89 9 0 13	357 16 5	
" Turnings " - - - - -	5 15 3 0	- 17 3	
" Other sorts " - - - - -	0 18 0 20	10 11 10	
To Wages paid - - - - -	- - - - -	125 5 -	
" Proportion of incidental expenses; fuel, petty stores, repairs, &c. - - - - -	- - - - -	173 12 10	
" " " " Labour - - - - -	- - - - -	21 10 -	
TOTAL - - - - -	96 3 0 5	- - -	689 1
To Value of Materials drawn from Stock in the Year, viz.:			
Iron blooms, for blanks - - - - -	30 4 3 12	227 3 11	
To Wages paid - - - - -	- - - - -	17 2 -	
" Proportion of incidental expenses; fuel, &c. - - - - -	- - - - -	23 14 1	
" " " " Labour - - - - -	- - - - -	2 18 9	
TOTAL - - - - -	30 4 3 12	- - -	270 1
To Value of Materials drawn from Stock in the Year, viz.:—			
Iron blooms, for uses or fashioned forgings - - - - -	4 13 3 20	35 6 5	
" Blanks " " - - - - -	4 8 2 17	48 12 5	
To Wages paid - - - - -	- - - - -	52 2 9	
" Proportion of incidental expenses; fuel, &c. - - - - -	- - - - -	72 4 11	
" " " " Labour - - - - -	- - - - -	8 19 8	
TOTAL - - - - -	9 2 2 9	- - -	217
To Value of Materials drawn from Stock, viz.:—			
Work in hand (at its Cost to end of last Year) - - - - -	1 0 0 0	25 - 9	
To Value of Materials drawn from Stock in the Year, viz.:—			
Iron blooms, for forgings - - - - -	5 5 1 23	39 10 11	
" Blanks " - - - - -	18 2 3 10	199 11 4	
" Old " - - - - -	1 2 2 4	4 10 1	
To Wages paid - - - - -	- - - - -	100 5 5	
" Proportion of incidental expenses; fuel, &c. - - - - -	- - - - -	139 3 9	
" " " " Labour - - - - -	- - - - -	17 5 8	
TOTAL - - - - -	25 10 3 9	- - -	525
To Value of Materials drawn from Stock in the Year, viz.:			
Iron blooms, for bars - - - - -	14 3 2 10	106 6 11	
To Wages paid - - - - -	- - - - -	74 3 3	
" Proportion of incidental expenses; fuel, &c. - - - - -	- - - - -	102 15 6	
" " " " Labour - - - - -	- - - - -	12 15 1	
TOTAL - - - - -	14 3 2 10	- - -	296
To surplus materials drawn from stock for incidental expenses, not included in the above - - - - -		- - -	- 1
TOTAL - - - - -		£.	2,000

STEAM HAMMER SHOPS—continued.

Cr.

DESCRIPTION.	WEIGHT.	ACTUAL COST.				Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*				Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
		Rate.		Value.	Rate.		Amount.				
SHEERNESS :											
Produce of New Work returned to Stock, viz. :—	Tons. cwt. qrs. lbs.	£. s. d.	Per	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Iron blooms - - -	62 5 2 6	- 9 -	cwt.	558 17 11	- 7 6	cwt.	467 1 8	91 16 3	-	-	
" " From turnings -	4 3 3 0	- 10 5	"	43 16 3	- 7 6	"	31 8 2	12 8 1	-	-	
other Returns to Stock, viz. :—											
Iron, old, &c. - - -	21 14 3 4	- - -	-	86 19 2	- - -	-	86 19 2	-	-	-	
balance of weight, being loss in manufacture - - -	7 18 3 23	- - -	-	- - -	- - -	-	- - -	- - -	- - -	- - -	
TOTAL - - -	96 3 0 5										
Produce of New Work returned to Stock, viz. :—											
Iron blanks, from blooms -	21 5 1 14	- 11 -	cwt.	233 8 9	- 11 -	cwt.	233 19 2	- - -	- 10 5	-	
other Returns to Stock, viz. :—											
Iron blooms - - -	5 0 0 0	- - -	-	37 10	- - -	-	37 10 -	- - -	- - -	- - -	
balance of weight, being loss in manufacture - - -	3 10 1 26	- - -	-	- - -	- - -	-	- - -	- - -	- - -	- - -	
TOTAL - - -	30 4 3 12										
Produce of New Work returned to Stock, viz. :—											
Iron uses or fashioned forgings, from blanks, plain -	0 14 2 22	1 4 9	cwt.	18 4 1	- 17 -	cwt.	12 9 9	5 14 4	-	-	
" " Middling -	4 5 2 1	1 12 11	"	140 15 8	1 1 -	"	89 15 10	50 19 10	-	-	
" " Extra -	1 2 0 11	1 17 3	"	41 2 9	1 8 -	"	30 18 10	10 3 11	-	-	
other Returns to Stock, viz. :—											
Iron, old, wrought, &c. -	2 8 3 12	- - -	-	17 3 8	- - -	-	17 3 8	- - -	- - -	- - -	
balance of weight, being loss in manufacture - - -	0 11 1 19	- - -	-	- - -	- - -	-	- - -	- - -	- - -	- - -	
TOTAL - - -	9 2 2 9										
Produce of New Work returned to Stock, viz. :—											
Iron forgings, plain - -	3 18 3 27	1 5 5	cwt.	100 7 7	1 3 4	cwt.	92 3 1	8 4 6	-	-	
" " Middling -	7 7 1 1	1 14 8	"	255 11 1	2 6 8	"	343 12 2	- - -	88 1 1	-	
" " Extra - -	1 5 2 22	3 4 2	"	82 8 7	3 14 8	"	95 18 8	- - -	13 10 1	-	
other Returns to Stock, viz. :—											
Iron, old, wrought, &c. -	11 13 0 20	- - -	-	87 - 8	- - -	-	87 - 8	- - -	- - -	- - -	
balance of weight, being loss in manufacture - - -	1 5 2 23	- - -	-	- - -	- - -	-	- - -	- - -	- - -	- - -	
TOTAL - - -	25 10 3 9										
Produce of New Work returned to Stock, viz. :—											
Iron bars, from blooms -	10 7 0 0	24 13 6	ton.	255 7 11	23 11 14 6	ton	229 15 4	25 12 7	-	-	
other Returns to Stock, viz. :—											
Iron, old, wrought, &c. -	0 17 3 19	- - -	-	5 13 1	- - -	-	5 13 1	- - -	- - -	- - -	
Work in hand - - -	1 14 3 14	- - -	-	34 19 9	- - -	-	34 19 9	- - -	- - -	- - -	
balance of weight, being loss in manufacture - - -	1 3 3 5	- - -	-	- - -	- - -	-	- - -	- - -	- - -	- - -	
TOTAL - - -	14 3 2 10										
other Returns to Stock, viz. :—											
Surplus materials, from incidental expenses - - -		- 17 7	-	- 17 7	- - -	-	- 17 7	- - -	- - -	- - -	
TOTAL - - - £.				2,000 4 6	- - -	-	1,897 6 7	204 19 6	102 1 7		
By Excess of Cost over Value at which the above has been returned to Stock - -								102 17 11	102 17 11		
TOTAL - - - £.								2,000 4 6			

Figures in *Italics* are the Cost of Produce not having a Rate Book value, as nearly as could be ascertained, at the time the articles were returned; the other are Rate Book prices

Dr.

STEAM HAMMER SHOPS—continued.

DESCRIPTION.	WEIGHT.	VALUE.	
KEYHAM:			
To Value of Materials drawn from Stock in the Year, viz. :—	Tons. cwt. qrs. lbs.	£. s. d.	£. s. d.
Iron, wrought, for blooms - - - - -	170 1 3 0	680 6 11	
To Wages paid - - - - -	- - -	85 7 11	
„ Proportion of incidental expenses ; fuel, petty stores, repairs, &c. - - -	- - -	137 12 5	
„ „ „ „ Labour - - - - -	- - -	24 1 11	
TOTAL - - -	170 1 3 0	- - -	927 9 2
To Value of Materials drawn from Stock in the Year, viz. :—			
Iron blooms, for blanks - - - - -	77 2 0 5	579 5 6	
To Wages paid - - - - -	- - -	75 10 1	
„ Proportion of incidental expenses ; fuel, &c. - - - - -	- - -	121 13 4	
„ „ „ „ Labour - - - - -	- - -	21 6 3	
TOTAL - - -	77 2 0 5	- - -	797 15 2
To Value of Materials drawn from Stock in the Year, viz. :—			
Iron blooms, for uses, or fashioned forgings - - - - -	23 18 2 23	179 16 3	
„ Blanks „ „ „ - - - - -	0 12 0 27	6 14 8	
To Wages paid - - - - -	- - -	103 11 3	
„ Proportion of incidental expenses ; fuel, &c. - - - - -	- - -	166 16 6	
„ „ „ „ Labour - - - - -	- - -	29 4 2	
TOTAL - - -	24 10 3 22	- - -	486 2 10
To Value of Materials drawn from Stock in the Year, viz. :—			
Iron blooms, for forgings - - - - -	62 17 0 23	471 18 6	
Steel, added to „ - - - - -	0 2 2 9	3 19 2	
To Wages paid - - - - -	- - -	293 2 10	
„ Proportion of incidental expenses ; fuel, &c. - - - - -	- - -	472 8 3	
„ „ „ „ Labour - - - - -	- - -	82 14 5	
TOTAL - - -	62 19 3 4	- - -	1,324 3 5
To surplus materials drawn from Stock for incidental expenses, not included in the above - - -			37 18 4
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - -			518 17
TOTAL - - - £.			4,092 5 1

STEAM HAMMER SHOPS—continued.

Cr.

DESCRIPTION.	WEIGHT.	ACTUAL COST.				Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*				Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.			
		Rate.		Value.		Rate.		Amount.						
KEY HAM:	Tons. cwt. qrs. lbs.	£.	s.	d.	Per	£.	s.	d.	£.	s.	d.	£.	s.	d.
Produce of New Work returned to Stock, viz.:—														
Iron blooms - - - -	102 8 2 8	-	6	8	cwt.	682	16	-	-	7	6	cwt.	768	4 3
other Returns to Stock, viz.:—														85 8 3
Iron, old, &c. - - - -	61 3 1 4	-			-	244	13	2	-			-	244	13 2
balance of weight, being loss in manufacture - - - -	6 9 3 16	-			-				-			-		
TOTAL - - -	170 1 3 0													
Produce of New Work returned to Stock, viz.:—														
Iron blanks, from blooms - -	39 8 0 22	-	14	4	cwt.	564	13	4	-	11	-	cwt.	433	10 3
other Returns to Stock, viz.:—														131 3 1
Iron blooms - - - -	31 1 2 12	-			-	233	1	10	-			-	233	1 10
balance of weight, being loss in manufacture - - - -	6 12 0 27	-			-				-			-		
TOTAL - - -	77 2 0 5													
Produce of New Work returned to Stock, viz.:—														
Iron uses, or fashioned forgings, from blanks, plain - - -	9 13 3 10	1	2	6	cwt.	217	15	8	-	17	-	cwt.	164	14 2
„ „ Middling - - -	8 12 2 22	1	6	6	„	229	-	6	1	1	-	„	180	9 11
„ „ Extra - - -	1 2 2 21	1	8	9	„	32	12	-	1	8	-	„	31	15 3
other Returns to Stock, viz.:—														- 16 9
Iron blanks - - - -	0 12 0 27	-			-	6	14	8	-			-	6	14 8
balance of weight, being loss in manufacture - - - -	4 9 1 26	-			-				-			-		
TOTAL - - -	24 10 3 22													
Produce of New Work returned to Stock, viz.:—														
Iron forgings, plain - - -	12 17 3 4	1	4	11	cwt.	320	14	8	1	3	4	cwt.	300	19 8
„ „ Middling - - -	32 18 2 18	1	8	8	„	944	18	-	2	6	8	„	1,536	17 6
„ „ Extra - - -	2 0 0 0	1	7	3	„	54	10	3	3	14	8	„	149	6 8
other Returns to Stock, viz.:—														-
Iron, old, wrought, &c. - -	0 17 1 16	-			-	4	-	3	-			-	4	- 3
balance of weight, being loss in manufacture - - - -	14 5 3 22	-			-				-			-		
TOTAL - - -	62 19 3 4													
other Returns to Stock, viz.:—														
Surplus materials, from incidental expenses - - - -						37	18	4	-			-	37	18 4
TOTAL - - - £.						3,573	8	8	-			-	4,092	5 11
													253	6 11
														772 4 2
														253 6 11
NET COST of Produce less than Price at which Charged to Storekeeper - - - £.														†518 17 3

* Figures in *Italics* are the Cost of Produce not having a Rate Book value, as nearly as could be ascertained, at the time the articles were returned; the other are Rate Book prices.
† For explanation of this difference, see remarks at foot of Abstract, page 509.

STEAM HAMMER SHOPS—continued.

ABSTRACT of the foregoing detailed Debit and Credit Transactions of the Dockyards, for the

F A C T O R I E S.	Page.	D E B T O R.			
		V A L U E O F			T O T A L.
		Materials.	Labour.	General Expenditure.	
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
WOOLWICH - - - -	502	1,205 6 4	437 19 11	204 13 9	1,848 - -
SHEERNESS - - - -	504	1,055 8 3	368 18 5	575 17 10	2,000 4 -
KEYHAM - - - -	506	1,922 1 -	557 12 1	1,093 15 7	3,573 8 -
TOTAL - - - £.		4,182 15 7	1,364 10 5	1,874 7 2	7,421 13 -
To Excess of Value at which Manufactured Produce has been returned to Stock } for subsequent Issue - - - - - }					1,094 14 -
TOTAL - - - £.					8,516 7 -

- - - - -

STEAM HAMMER SHOPS—continued.

STEAM HAMMER SHOPS of the several undermentioned FACTORIES in HER MAJESTY'S Year 1866-67.

C R E D I T O R.

Cost of Articles Made and Repaired for Stock.	Value of other Returns to Stock.		TOTAL.	Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.	Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
	Surplus Materials, &c.	Work in Hand.				
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1,762 3 4	85 16 8	- - -	1,848 - -	2,526 15 -	- - -	678 15 -
1,730 - 7	235 4 2	34 19 9	2,000 4 6	1,897 6 7	102 17 11	—
3,047 - 5	526 8 3	- - -	3,573 8 8	4,092 5 11	- - -	518 17 3
6,539 4 4	847 9 1	34 19 9	7,421 13 2	8,516 7 6	102 17 11	1,197 12 3
TOTAL - - - £.				8,516 7 6		102 17 11
NET COST of Produce less than Price at which Charged to Storekeeper - - - £.						*1,094 14 4

* This Cost of Produce less than price at which charged to Storekeeper, appears to have arisen from the heavy forgings produced at the steam hammer, and from the low-priced iron used in their production.

- - - - -

PAINT SHOP.

Cr.

DESCRIPTION.	WEIGHT.	ACTUAL COST.						Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*				Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
		Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	Rate.	Amount.					
	Tons cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	Per	£. s. d.	£. s. d.	£. s. d.	
KEYHAM:													
Produce of New Work returned to Stock, viz.:													
Paint, red, mixed -	5 7 1 5	134 - 1	9 - 10	-	1 6 8	cwt.	143 - 11	1 4 1	cwt.	129 3 9	13 17 2	-	
Other Returns to Stock, viz.:													
Surplus materials, &c.	- - -	3 7 -	-	-	-	-	3 7 -	-	-	3 7 -	-	-	
Work in hand -	- - -	4 7 -	-	-	-	-	4 7 -	-	-	4 7 -	-	-	
TOTAL - - - £.		141 14 1	9 - 10	-	-	-	150 14 11	-	-	136 17 9	13 17 2	-	
By Excess of Cost over Value at which the above has been returned to Stock - - -										13 17 2			
TOTAL - - - £.										150 14 11			

Figures in *Italics* are the Cost of Produce not having a Rate Book value, as nearly as could be ascertained, at the time the Articles were returned; the other figures are Rate Book prices.

Dr.

MILLWRIGHTS' SHOPS.

DESCRIPTION.	WEIGHT.	RATE.		VALUE.	
	Tons. cwt. qrs. lbs.	£. s. d.	Per	£. s. d.	£. s. d.
SHEERNESS:					
To Value of Materials drawn from Stock, viz. :—					
Work in hand (at its Cost to end of last Year), viz. :—					
Materials - - - - -	- - - - -	- - - - -	-	40 14 8	
Labour - - - - -	- - - - -	- - - - -	-	10 15 9	
General Expenditure - - - - -	- - - - -	- - - - -	-	2 - 11	53 11
To Value of Materials drawn from Stock in the Year, viz. :—					
Castings, brass - - - - -	0 17 0 25	- - 8 ³ / ₄	lb.	70 7 2	
Forgings, iron, middling - - - - -	0 0 0 22 ¹ / ₂	2 6 8	cwt.	- 9 5	
„ Metal - - - - -	0 0 0 22	- 1 5	lb.	1 11 11	
Other Stores - - - - -	- - - - -	- - - - -	-	- 4 9	
Articles issued for repairs - - - - -	- - - - -	- - - - -	-	720 12 9	
Materials, of sorts, for use in repairs - - - - -	- - - - -	- - - - -	-	16 11 3	809 17
To Labour on Conversions, viz. :—					
Millwrights - - - - -	- - - - -	- - - - -	-	103 14 7	
Fitters - - - - -	- - - - -	- - - - -	-	24 2 5	
Other workmen - - - - -	- - - - -	- - - - -	-	9 1 3	
Labourers - - - - -	- - - - -	- - - - -	-	1 12 4	138 10
To General Expenditure, viz. :—					
Repairs and Maintenance of Machinery and Tools:					
Materials - - - - -	- - - - -	- - - - -	-	4 9 10	
Labour - - - - -	- - - - -	- - - - -	-	- 5 6	
Working Machinery, including Steam Power:					
Materials - - - - -	- - - - -	- - - - -	-	11 5 6	
Labour - - - - -	- - - - -	- - - - -	-	1 13 6	
Other Charges:					
Materials - - - - -	- - - - -	- - - - -	-	- - 5	
Labour - - - - -	- - - - -	- - - - -	-	15 6 1	33 - 10
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - - - }	- - - - -	- - - - -	-	- - - -	1,035 - - 213 10 3
TOTAL - - - - £.					1,248 10 8

MILLWRIGHTS' SHOPS.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	A C T U A L C O S T.					Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*			Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
		Materials,	Labour.	General Expenditure.	Rate.	TOTAL.	£. s. d.	Per	£. s. d.		
SHEERNES:											
By Produce of New Work returned to Stock, viz. :-											
Articles, for Downton's pump	8	37 15 1	22 2 11	4 9 7	- - -	-	- - -	-	64 3 8	- 3 11	-
Sheaves, brass, for masts	9	28 3 5	1 5 10	- 5 6	- - 9½	lb.	- - 11	lb.	34 - 8	-	4 5 11
Chains, brass, for Lumley's patent rudder	2	20 8 4	- 2 7	- - 7	- - 9	"	- - 9	"	20 11 5	- - 1	-
Other articles made	13	20 2 9	3 19 -	- 17 -	- - -	-	- - -	-	48 12 10 6 10 6	- - -	- 4 7
By Produce of Repaired Work returned to Stock, viz. :-											
Value of articles when drawn for repairs	-	718 2 5	-	-	- - -	-	- - -	-	1,088 2 4	- - -	209 4 2
Value of materials, labour, and general expenditure used in repairs	-	12 17 6	121 16 -	26 2 3	- - -	-	- - -	-	-	-	-
By other Returns to Stock, viz. :-											
Surplus materials, &c.	-	10 12 1	-	3 6 10	- - -	-	- - -	-	13 18 11	-	-
Articles found unfit for repairs, and returned to stock at value at which charged to shop	-	2 10 4	-	-	- - -	-	- - -	-	2 10 4	-	-
TOTAL		850 11 11	149 6 4	35 1 9	- - -	-	- - -	-	1,248 10 8	- 4 -	213 14 8
										- 4 -	
										213 10 8	
Net Cost of Produce less than Price at which Charged to Storekeeper - - - £.											

Net Cost of Produce less than Price at which Charged to Storekeeper - - - £.

* Figures in *Italics* are the Cost of Produce not having a Rate Book value, as nearly as could be ascertained, at the time the Articles were returned; the other figures are Rate Book prices.

MILLWRIGHTS' SHOPS—continued.

Cr.

DESCRIPTION.	QUANTITY, WEIGHT, &c.	A C T U A L C O S T.					Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.*		Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.	
		Materials.	Labour.	General Expenditure.	Rate.	TOTAL.	Per	£. s. d.			£. s. d.
P O R T S M O U T H :											
By Produce of New Work returned to Stock, viz. :—	Sets.	Cwt. qrs. lbs.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Sockets and pivots metal, and eye-bolts iron, for securing guns	160	-	227 11 1	159 18 1	27 8 9	2 11 10½	-	-	set	414 17 11	332 17 -
Engines, dowell	No.	-	62 1 11	141 10 -	24 5 7	9 15 -	to 1 7 9	each	227 17 6	53 11 7	174 5 11
" Raiming	10	-	30 16 10	38 10 6	6 12 2	7 11 11	-	"	75 19 6	77 10 -	-
" Ring	58	-	8 4 9	39 4 1	6 14 6	1 -	2 to - 14 9	"	54 3 4	59 6 1	-
Valves, sluice, metal	30	14 0 1½	60 14 8	22 1 3	3 15 9	1 -	1½	lb.	86 11 8	86 11 2	- 6
Instruments, to ascertain the rolling of ships	6	5 2 24	27 7 8	34 16 4	5 19 6	11 7 3	-	each	68 3 6	69 7 6	-
Indexes, steering	12	-	10 11 9	33 8 1	5 14 8	4 2 10½	-	"	49 14 6	34 16 6	14 18 -
Pendulums, Blake's	13	-	14 1 5	20 3 10	3 9 3	2 18 -½	-	"	37 14 6	35 15 -	1 19 6
Crutches, boats', metal	43	0 2 6½	5 1 3	15 13 6	2 13 10	- 7 6 -	-	lb.	23 8 7	17 - 6	6 8 1
Directors, Moortom's, with cases	6	-	4 9 7	8 4 10	1 8 3	2 7 1 -	-	each	14 2 8	24 13 6	-
Bittade tops, on Nunn and Brown's plan	2	-	1 18 5	9 16 4	1 13 8	6 14 2 -	-	"	13 8 5	40 11 -	2 17 5
Yokes, boats', metal, for Royal yachts	6	0 0 16½	- 18 11	7 9 1	1 5 7	- 11 7½ -	-	lb.	9 13 7	3 2 4	6 11 3
Other articles made	-	-	76 15 8	99 16 11	17 2 5	-	-	-	193 15 -	30 18 4	19 19 8
By Produce of Repaired and Altered Work returned to Stock, viz. :—	-	-	-	-	-	-	-	-	-	-	-
Value of articles when drawn for repairs, &c.	-	-	1,475 10 -	-	-	-	-	-	-	1,475 10 -	2,084 - 3
Value of materials, labour, and general expenditure used in repairs, &c.	-	-	97 7 9	491 5 3	84 6 1	-	-	-	-	672 19 1	64 8 10
By other Returns to Stock, viz. :—	-	-	-	-	-	-	-	-	-	-	-
Surplus materials, &c.	-	-	62 3 4	-	-	-	-	-	-	62 3 4	-
Articles found not to require repair, and returned to stock at the rates for new, and articles found unfit for repair, and returned to stock at value at which charged to shop	-	-	104 16 9	-	-	-	-	-	-	104 16 9	-
Work in hand	-	-	128 12 6	29 4 10	4 19 2	-	-	-	-	162 16 6	-
TOTAL	-	-	2,309 4 3	1,151 2 11	197 9 2	-	-	-	-	3,747 16 4	3,392 14 4
By Excess of Cost over Value at which the above has been returned to Stock										355 2 -	355 2 -
TOTAL										-	3,747 16 4

MILLWRIGHTS' SHOPS of the several undermentioned Factories in Her Majesty's Dockyards in the Year 1866-67.

C R E D I T O R.

Actual Cost of Articles Made and Repaired for Stock.			Value of other Returns to Stock,		TOTAL.	Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.	Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
Materials.	Labour.	General Expenditure.	Surplus Materials, &c.	Work in Hand.				
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
837 9 6	149 6 4	31 14 11	16 9 3	-	1,035 -	1,248 10 8	-	213 10 8
2,103 11 8	1,121 18 1	192 10 -	167 - 1	162 16 6	3,747 16 4	3,392 14 4	355 2 -	-
2,941 1 3	1,271 4 5	224 4 11	183 9 4	162 16 6	4,782 16 4	4,041 5 -	355 2 -	213 10 8
By Excess of Cost over Value at which the above has been returned to Stock						£. s. d. 141 11 4	-	£. s. d. 213 10 8
TOTAL						£. s. d. 4,782 16 4	-	£. s. d. 213 10 8

* Figures in *Italic* are the Cost of Produce not having a Rate Book value, as nearly as could be ascertained, at the time the Articles were returned; the other figures are Rate Book prices.

Dr.

RIVET MACHINE SHOPS. - - -

DESCRIPTION.	QUANTITY.	RATE.		VALUE.	
		£. s. d.	Per	£. s. d.	£. s. d.
WOOLWICH:					
To Value of Materials drawn from Stock in the Year, viz.:-	<i>Tons cwt. qrs. lbs.</i>				
Iron, boltstave, Yorkshire - - - -	17 8 1 10	- - -	-	277 9 5	
TOTAL - - -	17 8 1 10	- - -	-	- - -	277 9 5
To Wages paid on Rivets, iron, snap-head - - - -	- - - -	- - -	-	19 13 3	
„ Proportion of Incidental Expenses, viz.:-					
Fuel, petty stores, repairs, labour, &c. - - - -	- - - -	- - -	-	10 12 9	
TOTAL WAGES AND INCIDENTAL EXPENSES - - - £.					30 6 -
					307 15 5
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - -					58 9 2
TOTAL - - - £.					366 4 7
KEYHAM:					
To Value of Materials drawn from Stock in the Year, viz.:-					
Iron, boltstave, Yorkshire - - - -	16 16 3 6½	- - -	-	269 8 8	
TOTAL - - -	16 16 3 6½	- - -	-	- - -	269 8 8
To Wages paid on Rivets, iron - - - -	- - - -	- - -	-	13 10 -	
„ Proportion of Incidental Expenses, viz.:-					
Fuel, petty stores, repairs, &c. - - - -	- - - -	- - -	-	30 10 4	
Labour - - - -	- - - -	- - -	-	7 4 5	
TOTAL WAGES AND INCIDENTAL EXPENSES - - - £.					51 4 9
					320 13 5
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - -					67 1 8
TOTAL - - - £.					387 15 1

ABSTRACT of the foregoing detailed Debit and Credit Transactions at the RIVET MACHINE

F A C T O R I E S.	Page.	D E B T O R.			
		V A L U E O F			T O T A L.
		Materials.	Labour.	General Expenditure.	
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
WOOLWICH - - - - -	516	277 9 5	19 13 3	10 12 9	307 15 5
KEYHAM - - - - -	516	269 8 8	13 10 -	37 14 9	320 13 5
TOTAL - - - £.		546 18 1	33 3 3	48 7 6	628 8 10
To Excess of Value at which Manufactured Produce has been returned to Stock for subsequent Issue - - -					125 10 10
TOTAL - - - £.					753 19 8

RIVET MACHINE SHOPS.

Cr.

DESCRIPTION.	Diameter.	Length.	WEIGHT.	ACTUAL COST.				Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.				Cost of Produce more than Price at which Charged to Store-keeper.	Cost of Produce less than Price at which Charged to Store-keeper.								
				Rate.		Value.		Rate.		Amount.											
				£.	s. d.	Per	£.	s. d.	£.	s. d.	Per			£.	s. d.						
WOOLWICH:																					
Produce of New Work returned to Stock, viz. :—	Ins.	Ins.	Tons cwt.grs.lbs.	£.	s. d.	Per	£.	s. d.	£.	s. d.	Per	£.	s. d.	£.	s. d.						
Rivets, Iron, Snap-head	1116	34	0 1 1 24	- 18 11	cwt.	303 19 5	1 4 6 to 1 1 6	cwt.	362 8 7	-	-	58 9 2									
Ditto - ditto	1316	134	0 1 3 12																		
Ditto - ditto	12	134	0 0 1 0																		
Ditto - ditto	58	34	0 5 0 14																		
Ditto - ditto	34	710 to 3	15 13 1 6																		
other Returns to Stock, viz. :—																					
Surplus materials, &c. -	-	-	0 19 0 0	-	-	-	3 16 -	-	-	-	3 16 -	-	-	-	-						
balance of weight, being loss in manufacture -			0 7 1 10	-	-	-	-	-	-	-	-	-	-	-	-						
TOTAL - - -			17 8 1 10	-	-	-	307 15 5	-	-	-	366 4 7	-	-	58 9 2							
NET COST of Produce less than Price at which Charged to Storekeeper - - - £.														58 9 2							
KEYHAM:																					
Produce of New Work returned to Stock, viz. :—																					
Rivets, Iron, Pan-head	1110	134 to 314	8 17 9 14	1 - 11	cwt.	289 4 10	1 6 -	cwt.	*359 4 4	-	-	*69 19 6									
Ditto - ditto	1110	to 112	0 3 2 5																		
Ditto - Snap-head	1110	214 to 314	4 14 3 17																		
Ditto - ditto	1110	to 114	0 1 3 7																		
Ditto - ditto	1110	to 114	0 3 3 13	1 - 11	"	4 1 -	1 4 6	"	4 14 9	-	-	- 13 9									
other Returns to Stock, viz. :—																					
Surplus materials, &c. -	-	-	2 6 2 2012	-	-	-	25 9 7	-	-	-	25 9 7	-	-	-	-						
balance of weight, being loss in manufacture -			0 8 0 14	-	-	-	-	-	-	-	-	-	-	-	-						
TOTAL - - -			16 16 3 612	-	-	-	320 13 5	-	-	-	392 2 11	-	-	71 9 6							
Abate error in balance sheet - - -														-	-	*4 7 10	-	-	*4 7 10		
TOTAL - - - £.														320 13 5	-	-	-	387 15 1	-	-	67 1 8
NET COST of Produce less than Price at which Charged to Storekeeper - - - £.														67 1 8							

SHOPS of the several undermentioned FACTORIES in Her Majesty's Dockyards, in the Year 1866-67.

C R E D I T O R .

Cost of Articles made for Stock.	Value of other Returns to Stock.		TOTAL.	Rate Book Price, or Value at which the Articles have been Credited to the Shop and Charged to Stock for subsequent Issue.	Cost of Produce more than Price at which Charged to Storekeeper.	Cost of Produce less than Price at which Charged to Storekeeper.
	Surplus Materials, &c.	Work in Hand.				
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
303 19 5	3 16 -	- - -	307 15 5	366 4 7	- - -	58 9 2
295 3 10	25 9 7	- - -	320 13 5	387 15 1	- - -	67 1 8
599 3 3	29 5 7	- - -	628 8 10	753 19 8	- - -	125 10 10
NET COST of Produce less than Price at which Charged to Storekeeper - - - £.						125 10 10



